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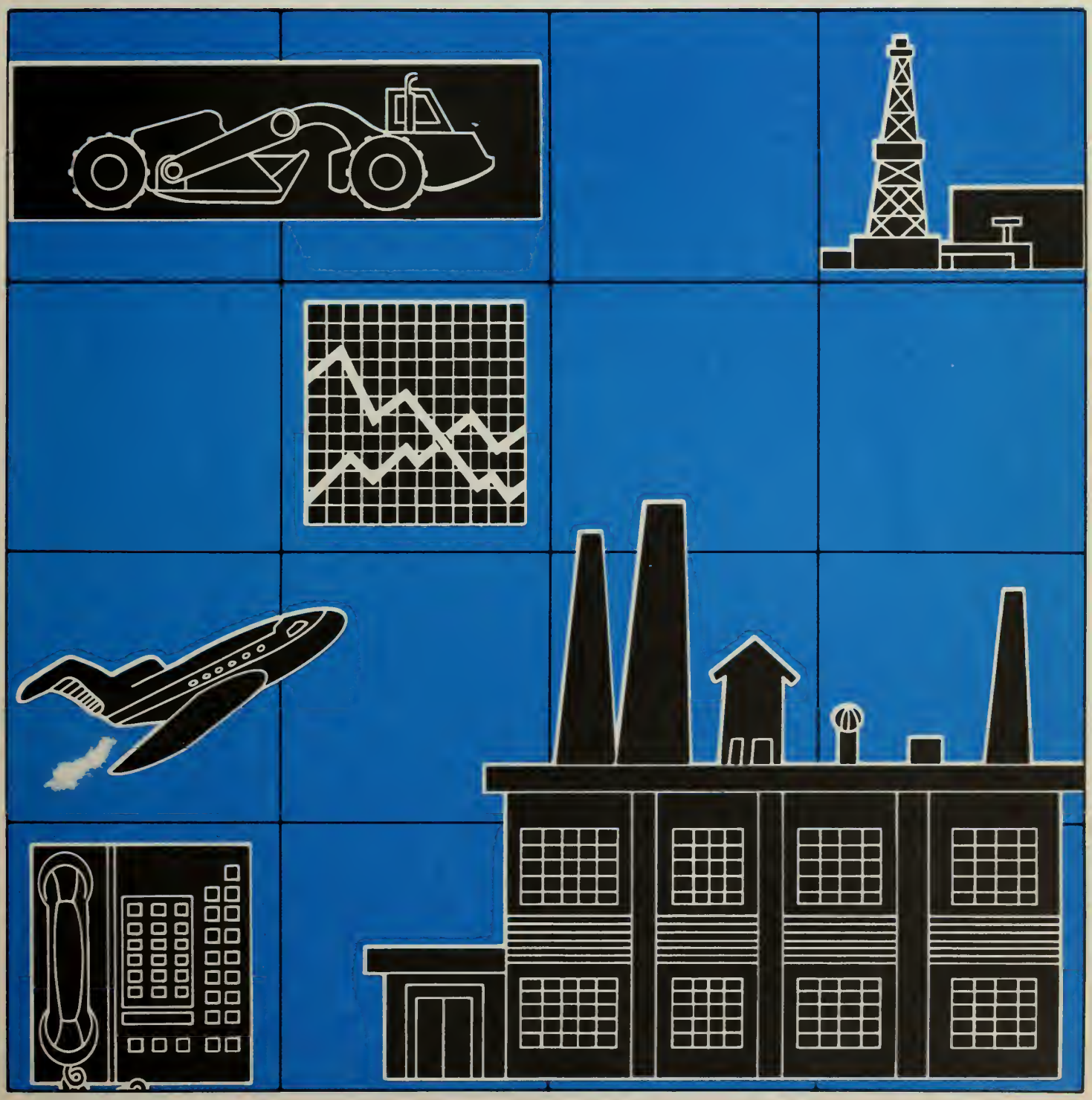
U.S. Corporations and Their Controlled Foreign Corporations



Department of the Treasury Internal Revenue Service Publication 1026 (6-81)

Statistics of Income

Other Publications and Related Information

Published Annual Reports

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Corporation Income Tax Returns, 1977 Preliminary (31 pp., $2.00)
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Partnership Returns, 1978
Sole Proprietorship Returns, 1978
Individual Income Tax Returns, 1979

Tape Files Available

Individual Tax Model File, 1966-1978
State Tax Model File, 1977-1978
Corporation Source Book, 1965-1976
Estate Tax File, 1972, 1976
Private Foundations File, 1974
Employee Plans File, 1977
Exempt Organizations File, 1975

Ordering Information

Statistics of Income reports are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402

Unpublished Statistics of Income tabulations from U.S. corporations with Controlled Foreign Corporations for 1974 are available upon request. In addition, the Internal Revenue Service Statistics Division can produce tabulations on Controlled Foreign Corporations upon request of interested persons or organizations. Information about unpublished tabulations and special requests for tabulations, including the cost, may be obtained by writing to the Statistics Division, Internal Revenue Service, Washington, DC 20224.

Public-use magnetic tape files are available on a reimbursable basis from Machine Readable Archives Division (NNR), National Archives and Records Service, Washington, DC 20408

1974-1978

Statistics of Income

Supplemental Report

International Income and Taxes

U.S. Corporations and Their Controlled Foreign Corporations

Publication 1026 (6-81)

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This report was prepared in the Statistics Division by the Foreign Statistics Section, Statistics of Income Branch I, under the direction of Daniel Skelly. Cynthia Snyder and William Sutton were responsible for planning the content, reviewing the data and preparing the manuscript. Marvin Schwartz and James Carboni coordinated the prepublication processing. Norman Adler, Staff Assistant to the Chief, Statistics of Income Branch I, gave valuable advice in the planning of the tabulations and in the writing of the text. David Barker and Nat Shaifer provided selected tabulations included in this report. Other contributors included Dawn Nester and Bob Cripe. Ruth Wise was responsible for the copy design and preparation. Roy Peterson and Michael Howland, of the Statistics Division, were responsible for coordinating the data processing and systems design with the Data Center in Detroit, Michigan. Milton Anderson of the Data Center designed the computer system and directed its implementation. Statistical abstracting of the data was done at each of the ten Internal Revenue Service Centers and the Detroit Data Center.

This report presents data reported by U.S. corporations with total assets of $250 million or more and their Controlled Foreign Corporations. The major emphasis of the statistics is the classification of the earnings, taxes, and transactions of foreign subsidiaries of U.S. corporations by the industry of both the U.S. and foreign corporation and by the country of incorporation and principal place of business of the foreign corporation. Other classifiers include the size of total assets of both the U.S. and foreign corporation and the year of incorporation of the foreign corporation.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

June 16, 1981

The Honorable Donald T. Regan
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the Supplemental Report, Statistics of Income—1974-1978, International Income and Taxes, U.S. Corporations and Their Controlled Foreign Corporations. For the most part, the statistics in this report are based on corporation income tax returns for Tax Year 1974 that showed total assets of $250 million or more and had one or more Forms 2952, "Information Return with Respect to Controlled Foreign Corporations."

The major emphasis of these statistics is the classification of the earnings, taxes and transactions of foreign subsidiaries of U.S. corporations by country and industry. The report also includes preliminary data on U.S. corporations that reported total assets of $250 million or more and filed one or more Forms 2952 for Tax Years 1976 and 1978.

The report complements the recently published volume on the foreign tax credit claimed on corporation income tax returns, Supplemental Report, Statistics of Income—1974, International Income and Taxes, Foreign Tax Credit Claimed on Corporation Income Tax Returns.

With kind regards,

Sincerely,

Joseph T. Davis

Acting Commissioner

Contents

Guide to Tables and Figures, v

Section 1
Introduction and Summary, 1

Historical Summary, 1968-1978, 1
Changes in Law, 2
Controlled Foreign Corporations Studied, 2
Profits and Taxes of Foreign Corporations by Country, 2
Industrial Activity of U.S. Corporations and Their Controlled Foreign Corporations, 5
Direct and Indirect Ownership of Controlled Foreign Corporations, 5
Transactions of Controlled Foreign Corporations, 5
U.S. Corporations With Controlled Foreign Corporations Versus U.S. Corporations Without Controlled Foreign Corporations, 5
Other Publications, 6

Section 2
Description of the Sample and Limitations of the Data, 7

Sample Criteria, 7
Population Coverage, 7
Accounting Periods, 7
Industrial Classification, 8
Consolidated Returns, 8
Impact of Audit Adjustments, 8
Disclosure, 9
Other Data Limitations, 9

Section 3
Tables for U.S. Corporations and Their Controlled Foreign Corporations, 1968-1978, 11

Section 4
Explanation of Terms, 141

Section 5
Forms and Instructions, 155

Guide to Tables and Figures

BUSINESS ACTIVITY

Controlling U.S. corporations:
Major industry and industrial division (tables 1, 2, 3, 4; figure E), 12, 14, 34, 48; 4

Controlled Foreign Corporations:
Major industry and industrial division (tables 4, 5, 9), 48, 55, 93
Industrial division (table 10; figure E), 108; 4

SIZE OF TOTAL ASSETS

Controlling U.S. corporations (table 2), 14

Controlled Foreign Corporations (table 12), 117

GEOGRAPHIC LOCATION OF FOREIGN ACTIVITY

Country of incorporation (tables 3, 6, 7, 8, 9, 11, 12, 14; figures C, D), 34, 59, 61, 85, 93, 110, 117, 126; 2, 3

Country of principal place of business (table 13), 122

ACCOUNTING PERIODS

Controlling U.S. corporations (figures I, J), 8, 9

Controlled Foreign Corporations (figures I, J), 8, 9

TYPE OF TRANSACTION (tables 1, 2, 5, 6, 7; figure G), 12, 14, 55, 59, 61; 6

TYPE OF RELATED PERSON (tables 2, 7), 14, 61

DIRECT AND INDIRECT OWNERSHIP LEVEL (tables 8, 13; figure F), 85, 122; 5

YEAR OF INCORPORATION (tables 10, 11), 108, 110

TAXES AS A PERCENTAGE OF EARNINGS AND PROFITS (table 14), 126

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Section 1

Introduction and Summary

This supplemental report presents detailed statistics on the operations of foreign subsidiaries of U.S. corporations. The primary data source is the Form 2952, "Information Return with Respect to Controlled Foreign Corporations." The report is divided into five sections. Section 1 is an introduction and summary. In Section 2, the sample and the limitations of the data are discussed. Section 3 consists of tabulations. Section 4 contains an explanation of terms used. Section 5 is comprised of the return forms and instructions.

HISTORICAL SUMMARY, 1968-1978

Figure A shows the increase in the net income (less deficit) of U.S. corporations with total assets of $250 million or more with Controlled Foreign Corporations between the years 1968 and 1978. The biennial increases ranged from 8 percent to 53 percent with the largest increase occurring between 1972 and 1974. With the exception of 1972, the average net earnings (less deficit) per U.S. corporation also increased during this time span.

It should be noted that there were two reasons for the growth shown in the statistics for 1968-1978. The first was the growth due to increases in the activity of U.S. corporations that had total assets of $250 million or more throughout the time span covered. The second reason was an increase in the number of U.S. corporations in this asset size.

Figure B shows the sharp growth during the 1968-1974 period in the foreign operations of U.S. corporations with total assets of $250 million or more through subsidiary corporations in which they owned more than 50 percent of the stock, either directly or indirectly. During this period the number of both U.S. corporations and Controlled Foreign Corporations almost doubled. The number of U.S. corporations increased from 364 to 666 and the number of foreign subsidiaries grew from 10,747 to 19,142. The earnings of these foreign corporations increased by three and one-half times.

Figure B also shows that the amount distributed as dividends to U.S. parent corporations in 1974 totaled $4.1 billion. This was an increase of more than three times over 1968. These dividend amounts do not in-

Figure A

Net income (less deficit) of U.S. corporations with total assets of $250 million or more with Controlled Foreign Corporations, for selected years, 1968-1978

Note: The years shown are ones for which data on U.S. corporations with total assets of $250 million or more with Controlled Foreign Corporations are available. Statistics for 1976 and 1978 are preliminary data and should be used with caution.

Source: Section 3, Tables for U.S. Corporations and Their Controlled Foreign Corporations, 1974-1978, Table 15.

Figure B.— Controlled Foreign Corporations of U.S. Corporations With Total Assets of $250 Million or More: Number, Earnings, Taxes, and Distributions, for Selected Years, 1968-1974

Item	1968	1972	1974
	(1)	(2)	(3)
Number of Controlled Foreign Corporations.....	10,747	16,323	19,142
Foreign corporations with current earnings and profits--	*Millions of dollars*		
(Less deficit) before taxes:			
Earnings and profits....	5,978	13,170	20,938
Foreign income taxes, net.....	2,376	n.a.	7,506
(+) before taxes:			
Earnings and profits....	6,693	14,489	23,494
Foreign income taxes, net.....	n.a.	4,805	7,593
Total distributions.....	2,089	4,595	6,954
Distributions out of current earnings and profits.....	1,670	3,573	5,118
Dividends paid to U.S. corporations filing Form 2952.	1,213	2,832	4,095

n.a. - Not available.

NOTE: The years shown are ones for which *Statistics of Income* data on foreign corporations controlled by U.S. corporations with total assets of $250 million or more are available.

clude payments to shareholders other than the U.S. parent, but do include payments from prior years' earnings.

Historically, U.S. corporations with total assets of $250 million or more have been an important part of the Controlled Foreign Corporations study. The foreign subsidiaries associated with these large U.S. corporations accounted for 77 percent of the earnings and profits (less deficit) before taxes of all Controlled Foreign Corporations for 1968 and almost 86 percent for 1972.

CHANGES IN LAW

There were no changes in the law between 1972 and 1974 that substantially affected the comparability of these statistics. Data for 1976 and 1978 are not directly comparable with data for earlier years because of changes in the law. For the statistics in this publication, changes in the foreign tax credit law and Subpart F were the most significant. An explanation of the tax law changes can be found in the 1975 and 1976 annual reports and the 1977 preliminary report, Statistics of Income--Corporation Income Tax Returns. Additional explanations of tax law changes will be available in the forthcoming 1976 Controlled Foreign Corporations and the Corporation Foreign Tax Credit publications and the 1977 and 1978 annual reports on U.S. corporations.

CONTROLLED FOREIGN CORPORATIONS STUDIED

A U.S. "person" (corporation, individual, partnership, estate or trust) was required to file Form 2952 if it controlled a foreign corporation. This report covers only those foreign corporations controlled by U.S. persons that were domestic corporations. Most of the statistics presented in this report pertain to those foreign subsidiaries controlled by U.S. corporations with total assets of $250 million or more.

For purposes of filing Form 2952, control of a first-tier foreign corporation was defined as ownership of more than 50 percent of the voting power of all classes of stock entitled to vote or more than 50 percent of the total value of all shares of stock of the foreign corporation. A U.S. person was deemed to control a second- or lower-tier foreign corporation if it controlled a first-tier foreign corporation which, in turn, owned more than 50 percent of the voting power of all classes of stock entitled to vote or more than 50 percent of the total value of all shares of stock of a second-tier foreign corporation, and so forth down through the chain of control. Because the U.S. person was deemed to control each of these lower-tier foreign corporations, it was required to file a Form 2952 for each of them.

More specifically, any U.S. person which controlled, directly or indirectly (through the chain of stock ownership described above), a foreign corporation for an uninterrupted period of 30 days during the foreign corporation's annual accounting period was required to file a Form 2952 for that corporation. The information supplied on the Form 2952 was required for the annual accounting period of each Controlled Foreign Corporation that ended with or within the taxable year of the U.S. person filing the return. U.S. persons that failed to file Form 2952 for a Controlled Foreign Corporation were liable to penalty through loss of some or all of the foreign tax credit for the taxes paid by the foreign corporations. In addition, criminal penalties were provided for failure to file, even when there were no foreign taxes eligible for the foreign tax credit.

PROFITS AND TAXES OF FOREIGN CORPORATIONS BY COUNTRY

In total, Controlled Foreign Corporations were incorporated in more than 100 countries. However, a small number of these countries accounted for the major share of the earnings of foreign subsidiaries of U.S. corporations. As shown in figure C, firms incorporated in three countries, Canada, West Germany, and the United Kingdom, accounted for over 40 percent of the net earnings of the foreign corporations.

Figure D presents data on ratios of taxes to pretax earnings, expressed as percentages, for Controlled Foreign Corporations with pre-tax current earnings and profits, by geographic area and selected country of incorporation. (Foreign corporations with deficits in current earnings and profits are excluded from this figure.) The ratios of taxes to earnings shown in figure D are not necessarily representative of the

Figure C

Controlled Foreign Corporations of U.S. corporations with total assets of $250 million or more: Percent distribution of current earnings and profits (less deficit) before taxes, by selected country of incorporation, 1974

Note: Detail may not add to 100 percent because of rounding.

Figure D.—Controlled Foreign Corporations of U.S. Corporations With Total Assets of $250 Million or More With Current Earnings and Profits Before Taxes: Number of Foreign Corporations, Earnings Before Taxes, Foreign Income Taxes, and Percent of Foreign Taxes to Earnings, by Selected Country of Incorporation, 1974

[Money amounts are in millions of dollars]

Geographic area and selected country of incorporation	Foreign corporations with current earnings and profits (+) before taxes			
	Number	Current earnings and profits (+) before taxes	Foreign income taxes (net)	Taxes as a percent of current earnings and profits (+) before taxes
	(1)	(2)	(3)	(4)
All geographic areas	11,346	23,494	7,593	32.3
Canada	1,855	5,530	2,125	38.4
Latin America, total	2,021	2,681	633	23.6
Argentina	163	178	53	29.8
Brazil	345	689	140	20.4
Mexico	457	508	217	42.7
Panama, excluding Canal Zone	236	755	56	7.4
Venezuela	292	249	69	27.8
Other Western Hemisphere, total	430	1,126	252	22.3
The Bahamas	103	639	225	35.2
Bermuda	184	388	9	2.4
Netherlands Antilles	120	86	16	18.7
Europe, total	4,776	10,104	3,080	30.5
Belgium	327	549	187	34.1
France	658	1,252	480	38.3
Italy	359	505	149	29.4
Netherlands	377	978	331	33.8
Sweden	183	336	106	31.5
Switzerland	397	1,033	159	15.4
United Kingdom	1,017	2,191	729	33.3
West Germany	624	2,083	679	32.6
Africa, total	606	1,846	781	42.3
Liberia	148	575	29	5.0
South Africa	248	400	116	29.0
Asia, total	743	1,285	400	31.2
Japan	129	459	199	43.3
Philippines	102	136	44	32.8
Oceania, total	745	783	302	38.6
Australia	625	706	273	38.7
Puerto Rico and U.S. Possessions	170	138	20	14.4

SOURCE: Section 3, Tables for U.S. Corporations and Their Controlled Foreign Corporations, 1974-1978, Table 14.

foreign statutory tax rates. Among the reasons are: (1) current earnings and profits was generally not the same as whatever "taxable income" base was used by foreign countries under their own tax laws; (2) taxes shown may have included income taxes imposed at the subnational level in addition to those imposed by the national government; (3) taxes shown also included income taxes imposed by other countries in which the foreign corporation operated in addition to the taxes imposed (possibly net of a credit for the other countries' taxes, or based only on income earned in that country) by the country of incorporation; and (4) taxes imposed may have resulted from negotiation by a foreign government with a U.S. multinational parent corporation or have been set by tax treaties between the United States and the foreign government. Nevertheless, the ratios of taxes to earnings shown in figure D are the closest approximations of the relative tax burdens in the various foreign countries that could be derived from data reported on Form 2952.

Of the countries shown in figure D, the four with the lowest ratios of taxes to earnings were Bermuda, Liberia, Panama, and Switzerland. All four of these countries were known as foreign "tax havens." U.S. corporations often organized subsidiaries in these and certain other countries for the purpose of conducting business not only there, but also outside of these countries, in order to take advantage of either the very low tax rates or, in some instances, the complete exemption from income taxation in the tax-haven countries. The above four countries were among those with the world's lowest statutory tax rates.

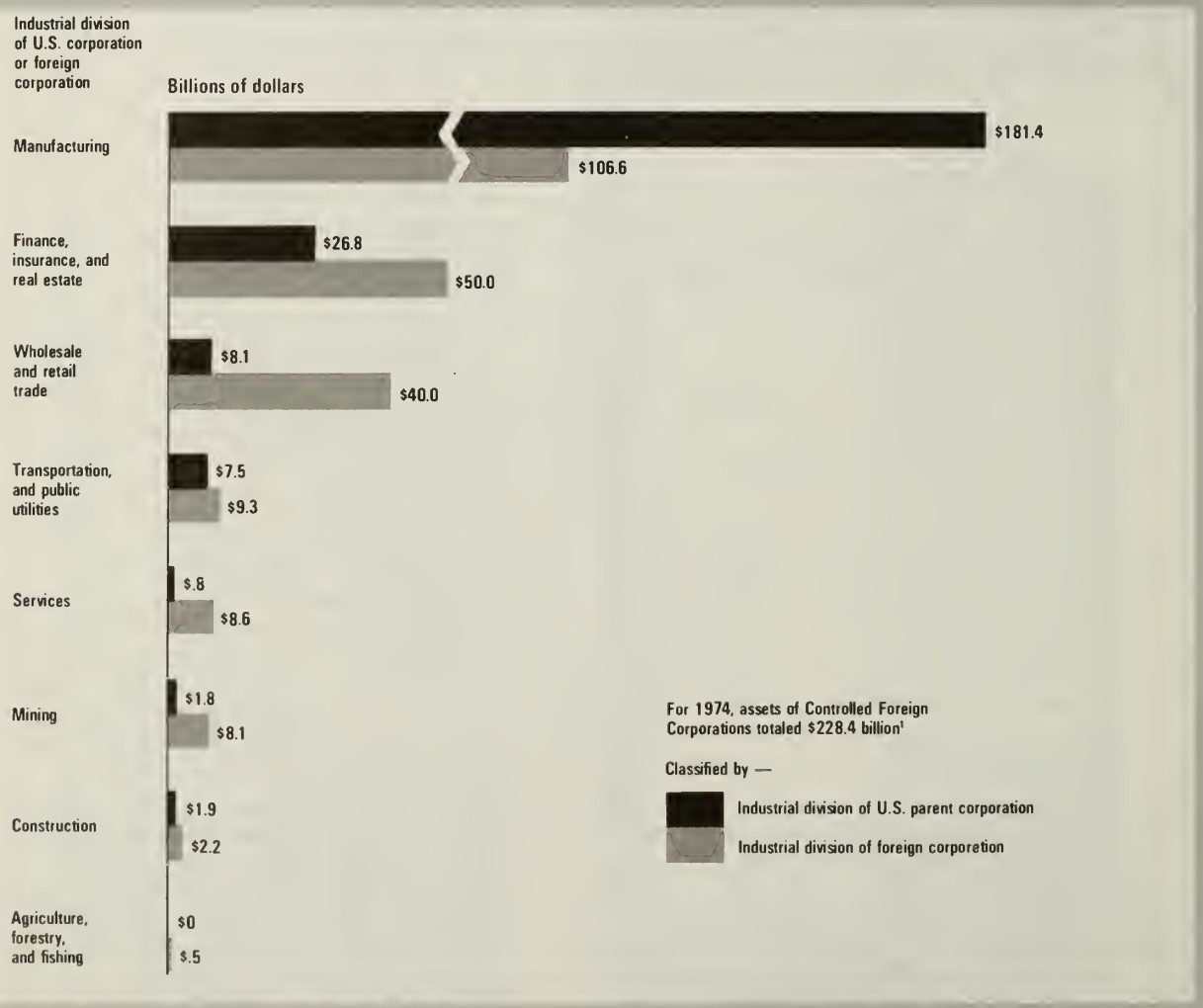
Preliminary data from Form 2952 were compiled on selected tax-haven countries for 1976. An analysis of these statistics was issued in the report Tax-Havens and Their Use by United States Taxpayers—An Overview, a report to the Commissioner of the Internal Revenue Service, the Assistant Attorney General (Tax Division), and the Assistant Secretary of the Treasury (Tax Policy) submitted by Richard A. Gordon, Special Counsel for International Taxation, January 12, 1981.

A cross-classification of data by industry and country of incorporation of the Controlled Foreign Corporation shows that, in the case of Liberia, the 110 foreign corporations engaged in water transportation earned $321.4 million, but paid only $4.3 million in foreign income taxes (see table 9). These subsidiaries of U.S. corporations were incorporated in Liberia in order to take advantage of the Liberian tax laws which exempted from taxation the earnings of shipowners registered in that country, but who were not engaged exclusively in Liberian coastal trade. These foreign corporations owned and operated ships flying the Liberian flag and their principal place of business was the "high seas." A further indication of this type of activity can be found in the data in table 13, which show that the 131 foreign corporations which reported their principal place of business as the "high seas" earned $502.0 million, yet paid only $12.1 million in taxes.

Figure D shows a ratio of taxes to earnings of 35 percent for the Bahamas, another tax-haven country. This was due to the fact that virtually all of the foreign income taxes that were reported for the Bahamas were paid by foreign corporations whose principal place of business was outside that country. As can be seen from table 13, in which the data are classified by the foreign corporation's principal place

Figure E

U.S. corporation returns with total assets of $250 million or more and their Controlled Foreign Corporations: Total assets of foreign corporations, by industrial division of the U.S. parent corporation or foreign corporation, 1974



Note: Detail mey not edd to total because of rounding.

[1]Included in the total for Controlled Foreign Corporations but not in the detail shown above ere total assets of inactive corporetions ($1.2 billion) and those with nature of business not ellocable ($2.0 billion).

of business, the ratio of taxes to earnings was only 2 percent for those foreign corporations whose principal place of business was in the Bahamas. Consequently, it should be noted that for the Bahamas, as well as for other countries where a large proportion of the activities of companies incorporated therein took place in other countries, the data in figure D do not provide good measures of the level of taxes imposed by the country of incorporation. Other tax haven countries included the Netherlands Antilles, Liechtenstein, and Luxembourg.

INDUSTRIAL ACTIVITY OF U.S. CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS

Figure E shows the total assets of Controlled Foreign Corporations distributed separately by the industrial division of the U.S. parent corporation and by the industrial division of the Controlled Foreign Corporation. The major share of the total assets of Controlled Foreign Corporations belonged to those controlled by U.S. corporations primarily engaged in manufacturing. While a large portion of these assets was likewise in manufacturing when classified by the industry of the Controlled Foreign Corporation, there was considerably more diversity in the principal industrial activity of foreign corporations than that of the U.S. parent corporations.

DIRECT AND INDIRECT OWNERSHIP OF CONTROLLED FOREIGN CORPORATIONS

The predominance of the activities of directly-owned Controlled Foreign Corporations is shown by the data in figure F. When used as a classifier in the tables in this report, direct ownership refers to ownership of the foreign corporation by a U.S. corporation. Indirect ownership indicates that the foreign corporation is controlled by a foreign subsidiary of a U.S. corporation.

TRANSACTIONS OF CONTROLLED FOREIGN CORPORATIONS

Figure G shows that receipts and payments between the U.S. parent corporation and the foreign subsidiaries were dominated by sales or purchases of stock in trade. However, the second largest transaction type differed for receipts and payments. Amounts borrowed was 16 percent of receipts, while dividends paid represented 14 percent of payments.

Transactions between Controlled Foreign Corporations and U.S. parent corporations filing Form 2952 accounted for well over 40 percent of the money amounts of all transactions. Transactions between Controlled Foreign Corporations and any corporation controlled by the U.S. corporation filing Form 2952 accounted for over 50 percent of transactions with all related persons. Although this category of related persons accounted for a significant portion of the transactions, all domestic corporations with a controlling interest in the foreign corporation were not included in figure G. This is because corporations in this category could not be separately identified on the Form 2952, January 1969 revision, as being domestic or foreign.

U.S. CORPORATIONS WITH CONTROLLED FOREIGN CORPORATIONS VERSUS U.S. CORPORATIONS WITHOUT CONTROLLED FOREIGN CORPORATIONS

From figure H a comparison can be made between U.S. corporations with total assets of $250 million or more with Controlled Foreign Corporations and those U.S. corporations of the same size without Controlled Foreign Corporations. Only 37 percent of the U.S. corporations with total assets of $250 million or more had a controlling interest in foreign corporations. However, these U.S. corporations accounted for over 60 percent of the total assets, net income, and income tax reported by all U.S. corporations of this size. Dividends paid by the Controlled Foreign Corporations to their U.S. parent corporations accounted for about 60 percent of both the total foreign dividends received by the U.S. parent corporations and the foreign dividends reported as being received by all active U.S. corporations having total assets of $250 million or more. It should be noted that the foreign dividends reported as having been received by U.S. corporations also included dividends paid by Controlled Foreign Corporations to noncontrolling U.S. shareholder corporations and dividends received from non-Controlled Foreign Corporations on portfolio investment income.

Figure F.--Controlled Foreign Corporations Owned Directly or Indirectly by U.S. Corporations With Total Assets of $250 Million or More: Number, Earnings, Taxes, Distributions, and Total Transactions, 1974

[Money amounts are in millions of dollars]

Item	Controlled Foreign Corporations				
	Total number or amount	Directly-owned		Indirectly-owned	
		Number or amount	Percent	Number or amount	Percent
	(1)	(2)	(3)	(4)	(5)
Number of corporations	19,142	12,548	65.6	6,594	34.4
Current earnings and profits (less deficit) before taxes	20,938	17,314	82.7	3,624	17.3
Foreign income taxes	7,506	6,073	80.9	1,432	19.1
Distributions	6,954	5,621	80.8	1,333	19.2
Transactions with related persons:[1]					
Total receipts	41,469	33,877	81.7	7,592	18.3
Total payments	62,797	53,198	84.7	9,599	15.3

[1]See Explanation of Terms for definition of related persons.

SOURCE: Section 3, Tables for U.S. Corporations and Their Controlled Foreign Corporations, 1974-1978, Table 8.

Figure G.—Transactions of Controlled Foreign Corporations With Their U.S. Parent Corporation With Total Assets of $250 Million or More, 1974

[Money amounts are in millions of dollars]

Type of transaction	Receipts by Controlled Foreign Corporations	Payments by Controlled Foreign Corporations
Total	18,393	29,802
Sales or purchases of stock in trade	13,635	19,828
Purchases of tangible property	(1)	539
Sales or purchases of property rights	9	50
Compensation for services	961	883
Commissions	231	124
Rents and royalties	198	1,316
Amounts borrowed or loaned	2,849	2,447
Dividends	26	4,095
Interest	376	515
Insurance premiums	105	(1)
Not allocable	1	5

[1]Not reported on Form 2952.
NOTE: Detail may not add to totals because of rounding.

SOURCE: Section 3, Tables for U.S. Corporations and Their Controlled Foreign Corporations, 1974-1978, Table 7.

OTHER PUBLICATIONS

Foreign branch profits along with income received from foreign subsidiaries were reported as part of "taxable income from foreign sources" on the foreign tax credit computation schedules filed by U.S. corporations claiming a foreign tax credit. Data on the foreign operations of these U.S. corporations for 1974 are included in a companion report, Supplemental Report, Statistics of Income, 1974, International Income and Taxes, Foreign Tax Credit Claimed on Corporation Income Tax Returns.

The annual report, Statistics of Income—Corporation Income Tax Returns includes five items of data reported on the basic corporation income tax return forms which related to the foreign activities of U.S. corporations. They are: (1) foreign tax credit claimed, (2) foreign dividends received, (3) foreign dividend income resulting from foreign taxes deemed paid ("foreign dividend gross-up"), (4) includable income of Controlled Foreign Corporations, and (5) the Western Hemisphere Trade Corporation deduction. Each of these is also presented in this report in order to show the characteristics of the parents of Controlled Foreign Corporations.

Figure H.—U.S. Corporations With Total Assets of $250 Million or More and Their Controlled Foreign Corporations: Number, Total Assets, Income, Taxes, and Dividends, 1974

[Money amounts are in millions of dollars]

Item	All active U.S. corporations	U.S. corporations with Controlled Foreign Corporations	Controlled Foreign Corporations
	(1)	(2)	(3)
Number of returns or corporations	1,782	666	19,142
Total assets	2,585,523	1,584,591	228,377
Net income (less deficit) before taxes	93,025	60,062	n.a.
Current earnings and profits (less deficit) before taxes of Controlled Foreign Corporations	n.a.	n.a.	20,938
U.S. income tax before credits	41,738	26,174	n.a.
Foreign income taxes of Controlled Foreign Corporations	n.a.	n.a.	7,506
Dividends received by U.S. corporations from all foreign corporations	6,865	6,775	n.a.
Dividends paid to U.S. corporations filing Form 2952	n.a.	n.a.	4,095

n.a. - Not applicable.

Section 2

Description of the Sample and Limitations of the Data

SAMPLE CRITERIA

For the most part, returns used for the statistics in this report were not subject to sampling and, therefore, data from them were not subject to sampling variability. Data for Tax Years 1974-1978 were derived from all returns of U.S. corporations with total assets of $250 million or more and which filed Form 2952. These returns were sampled at the 100-percent rate. Data for 1968 and 1972 were taken from all returns of U.S. corporations that were included in the sample used for Statistics of Income—Corporation Income Tax Returns and which filed Form 2952. The samples for 1968 and 1972 were stratified based, for the most part, on combinations of size of total assets and of net income or deficit. For a description of the sampling method employed, see Supplemental Report, Statistics of Income—1968 and 1972, U.S. Corporations and Their Controlled Foreign Corporations.

POPULATION COVERAGE

The total corporation population from which the samples were drawn contain the following types of returns:

(1) Form 1120—U.S. Corporation Income Tax Return, (which comprise the largest portion of the population),

(2) Form 1120L—U.S. Life Insurance Company Income Tax Return,

(3) Form 1120M—U.S. Mutual Insurance Company Income Tax Return,

(4) Form 1120S—U.S. Small Business Corporation Income Tax Return,

(5) Form 1120F—U.S. Income Tax Return of Foreign Corporation (not applicable to the statistics in this report), and

(6) Form 1120-DISC—Domestic International Sales Corporation Return. (No Form 1120-DISC with assets of $250 million or more filed Form 2952 for the tax years covered in this report.)

Returns not included in the corporate population were, for the most part, those in the Form 990 series filed by nonprofit, and therefore, tax-exempt corporations.

ACCOUNTING PERIODS

An income year was defined in terms of accounting periods. A given year included returns with accounting periods ended during the span of months, July of one calendar year through June of the following calendar year. Returns were sampled during the calendar year in which they were received without regard to their accounting periods. Therefore, it is possible for the same U.S. corporation, filing for different accounting periods, to appear more than once in a given sample. However, for the corporations included in this study, only the return for the current income year was carried in the sample in order that the data not be overstated. If a single corporation filed two returns, one covering a full-year accounting period and the second covering a part-year accounting period, for the same income year, the part-year return was deleted from the statistics in this report. To the extent that a few of these part-year returns were excluded from these statistics, the data are slightly understated. Separation of the returns into the appropriate income year based on accounting periods was accomplished during statistical processing.

The totals for the number of returns filed are the result of computer tabulations by calendar year of all the returns processed to the Internal Revenue Service Business Master File system from each of the ten Internal Revenue service centers. Because of their impact on the statistics, inclusion of the largest corporations was verified by controlling them on a name basis.

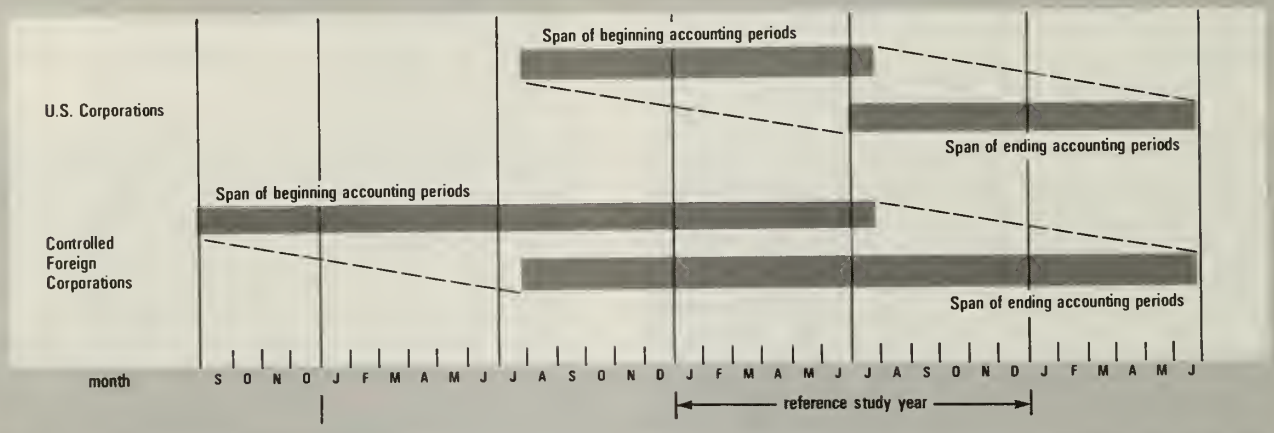
Figure I compares the accounting periods of the U.S. and foreign corporations covered by this report. Code section 441 required that returns be filed for the annual accounting period customarily used by the corporation in keeping its books and that, in general, the accounting period close at the end of the month. Thus, for Tax Year 1974, the earliest 12-month accounting period of a U.S. corporation covered in the 1974 tables extended from the beginning of August 1973 through the end of July 1974 and the last such accounting period, from the beginning of July 1974 through the end of June 1975. The tables also include returns with less than a 12-month accounting period.

Because Forms 2952 were filed for accounting periods of Controlled Foreign Corporations ending with or within the accounting period of the U.S. parent corporation, the accounting periods of Controlled Foreign Corporations included in the 1974 tables ranged from September 1972 (the earliest beginning date) through June 1975 (the last ending date).

All of the U.S. corporations on which the statistics in this report were based were active, i.e., showed income or deduction items; however, 20 of these active U.S. parent corporations controlled only inactive foreign corporations and were, therefore, excluded from figure J. This figure, which presents data classified by the accounting periods of both the U.S. and foreign corporations, shows the importance of corporations reporting for a calendar-year accounting period. Approximately 73 percent of all of the U.S. corporations had accounting periods ended December 1974. These corporations accounted for (1) over 90 percent of the total net income (less deficit) reported by all U.S. corporations with Controlled Foreign Corporations, (2) over 79 percent of the Controlled Foreign Corporations, and (3) more than 87 percent of the total pre-tax current earnings and profits (less deficit) of Controlled Foreign Corporations. In regard to Controlled Foreign Corporations, more than 58 percent of them had calendar-year accounting periods and they reported more than 74 percent of the total pre-tax current earnings and profits

Figure I

Comparison of accounting periods of U.S. parent corporations and their Controlled Foreign Corporations



(less deficit). Over 98 percent of the U.S. corporations which controlled active foreign corporations filed returns with full-year accounting periods. These U.S. corporations controlled nearly all of the foreign corporations. Approximately 95 percent of the active foreign corporations had full-year accounting periods. These corporations accounted for nearly all of the total assets and earnings and profits (less deficit) before taxes of all foreign corporations.

INDUSTRIAL CLASSIFICATION

The U.S. corporation's diverse domestic and foreign industrial activities are not evident in these statistics. This is because returns were classified in the industry which accounted for the largest portion of total receipts, even though the return might have been for a corporation engaged in many business activities or might have been for an affiliated group of corporations which was engaged in different business activities and which was included in the same consolidated return.

Data were available on the principal business activity of each of the foreign corporations from Form 2952 filed by the U.S. parent corporation. Consequently, classification of the Controlled Foreign Corporations by their own principal industrial activity provides an indication of the diverse foreign business activities being conducted by U.S. corporations through foreign subsidiaries, although, even here, a foreign corporation could also have had business activities other than the principal one in which it was classified. For the larger foreign corporations, this industrial diversification may have been more pronounced, as it was in the case of the larger U.S. corporations.

CONSOLIDATED RETURNS

The effect on the data of consolidated returns filed by U.S. corporations should be noted. In particular, the data on U.S. corporation returns include not only the controlling U.S. corporations, but also those U.S. corporations with less than a controlling interest or with no stock ownership of the Controlled Foreign Corporations, but which were included in the same consolidated return as an affiliated group member that controlled one or more foreign corporations. The number of individual U.S. corporations which control foreign corporations is understated because more than one controlling U.S. corporation could be included in the same consolidated return.

IMPACT OF AUDIT ADJUSTMENTS

All of the data shown in this report are prior to audit, and, consequently, do not reflect any reallocation of income or deductions arising out of audit adjustments of business transactions between U.S. corporations and their foreign subsidiaries. The Internal Revenue Service was authorized under Code section 482 to make these reallocations in order to reflect more closely the charges that would have been made if the companies had been unrelated and dealing with each other at "arm's length." The most common reallocations made under section 482 involved intercompany pricing of goods sold by one company to a related company, intercompany service charges, and interest charges on the intercompany loan of funds. To the extent that there were deviations from the "arm's-length" relationship caused by the undervaluation of sales to, and financial services provided for Controlled Foreign Corporations, the costs of goods, services, intangibles, and loans paid for or by foreign corporations would be understated and, correspondingly, their earnings and profits would be overstated.

A study on this subject was made by the Treasury Department and the Service based on revenue agents' reports completed in 1968 and 1969. The study, Summary Study of International Cases Involving Section 482 of the Internal Revenue Code, was issued in January 1973, by the U.S. Treasury Department. The study included 871 cases in which a revenue agent considered or made a reallocation of income or deductions between the U.S. companies and their foreign subsidiaries. Reallocations were made in slightly more than one-half of the cases and in these instances the foreign subsidiaries' profits were overstated and the adjustment resulted in a shifting of income from the foreign subsidiary to the U.S. parent corporation.

Figure J.—Active U.S. Corporations With Total Assets of $250 Million or More and Their Active Controlled Foreign Corporations: Number, Assets, and Earnings, by Accounting Period of U.S. Corporation Filing the Return, and by Accounting Period of Controlled Foreign Corporation, 1974

[Money amounts are in millions of dollars]

Accounting period of the U.S. corporation filing the return and accounting period of Controlled Foreign Corporation	U.S. parent corporations			Controlled Foreign Corporations		
	Number of returns	Total assets	Net income (less deficit)	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes
	(1)	(2)	(3)	(4)	(5)	(6)
All U.S. corporation returns--Controlled Foreign Corporations by accounting period:						
All accounting periods	646	1,555,399	59,725	15,375	227,217	20,938
Calendar year	n.a.	n.a.	n.a.	8,979	174,324	15,555
Noncalendar year[1]	n.a.	n.a.	n.a.	6,396	52,893	5,383
U.S. corporation returns with calendar-year accounting periods--Controlled Foreign Corporations by accounting period:						
All accounting periods	471	1,340,180	54,154	12,152	196,191	18,399
Calendar year	n.a.	n.a.	n.a.	8,491	167,520	15,266
Noncalendar year[1]	n.a.	n.a.	n.a.	3,661	28,671	3,133
U.S. corporation returns with non-calendar-year accounting periods--Controlled Foreign Corporations by accounting period:						
All accounting periods	175	215,219	5,571	3,223	31,027	2,540
Calendar year	n.a.	n.a.	n.a.	488	6,804	289
Noncalendar year[1]	n.a.	n.a.	n.a.	2,735	24,223	2,250

n.a. - Not available.
[1]Includes part-year returns.
NOTE: Detail may not add to totals because of rounding.

More than one-half of the cases in which adjustments were made involved U.S. corporations with total assets of $250 million or more.

DISCLOSURE

Prior to publication, the tables in this report were reviewed and edited to avoid disclosure of information for a specific corporation. When information for a specific corporation could be identified in a given cell in a table, the data were either combined with data in another cell or the detail was removed from the table but retained in the total. The method selected was to provide the most information while suppressing the fewest number of data cells. A footnote was added to the tables where appropriate.

OTHER DATA LIMITATIONS

In transcribing and tabulating information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Various techniques were used to control and improve the quality of the data during the processing stages. During statistical editing, editors were instructed to correct tax return errors wherever possible through reference with other entries on the return or accompanying schedules. The quality of the editing was monitored by means of a continuous subsampling verification system and all errors found in the review were corrected. Continuous communication was maintained with the service centers regarding errors detected and through a problem referral system such errors were resolved. Transcription of the data was subjected to 100 percent verification. Prior to tabulating, numerous computer tests were applied to each return record to check on inconsistencies.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

TABLES FOR U.S. CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS, 1968-1978

1 Number of Returns With Selected U.S. Corporation Items and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items by Selected Major Industry of U.S. Corporation Filing the Return, 1974, 12

2 Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return, 1974, 14

3 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation, 1974, 34

4 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation, 1974, 48

5 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations by Major Industry of Controlled Foreign Corporation, 1974, 55

6 Number of U.S. Corporation Returns and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items by Selected Country of Incorporation of Controlled Foreign Corporation, 1974, 59

7 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations by Country of Incorporation of Controlled Foreign Corporation, 1974, 61

8 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation, 1974, 85

9 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation, 1974, 93

10 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations by Industrial Division and Year of Incorporation of Controlled Foreign Corporation, 1974, 108

11 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation, 1974, 110

12 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation, 1974, 117

13 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations by Selected Country of Principal Place of Business and Ownership Level of Controlled Foreign Corporation, 1974, 122

14 Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation, 1974, 126

15 U.S. Corporation Returns With Total Assets of $250 Million or More With Controlled Foreign Corporations: Number and Selected Items, by Selected Industrial Division of the U.S. Corporation, for Selected Years, 1968-1978, 140

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 1.—Number of Returns With Selected U.S. Corporation Items and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Major Industry of U.S. Corporation Filing the Return

Selected major industry of U.S. corporation	U.S. corporations				Controlled Foreign Corporations						
	Number of returns	Number with—			Number of foreign corporations	Number with—					
		Dividends received from foreign corporations	Net income	Foreign tax credit claimed		Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	**666**	**469**	**542**	**476**	**19,142**	**11,346**	**3,998**	**9,394**	**11,152**	**3,399**	**3,000**
Mining	**24**	**15**	**20**	**19**	**269**	**137**	**68**	**73**	**136**	**39**	**34**
Oil and gas extraction	11	5	8	7	133	67	41	41	66	17	15
Construction	**12**	**10**	**9**	**8**	**271**	**132**	**70**	**101**	**128**	**27**	**20**
Manufacturing	**388**	**324**	**344**	**326**	**15,199**	**9,202**	**3,091**	**7,766**	**9,037**	**2,937**	**2,610**
Food and kindred products	46	41	41	39	1,971	1,135	410	927	1,117	280	252
Tobacco manufactures	5	4	5	5	180	90	44	71	90	14	10
Textile mill products	9	4	6	5	126	65	30	55	64	19	15
Lumber and wood products	10	6	7	6	194	109	42	90	107	43	35
Paper and allied products	13	11	13	13	336	221	43	192	221	87	85
Printing and publishing	10	9	10	10	220	119	50	107	112	35	34
Chemicals and allied products	58	53	57	55	3,205	1,986	621	1,776	1,946	662	594
Petroleum (including integrated) and coal products	26	18	24	20	1,422	806	285	532	790	279	255
Rubber and miscellaneous plastic products	7	7	7	7	405	229	76	191	225	78	71
Stone, clay, and glass products	16	13	14	13	273	190	53	149	185	61	55
Primary metal industries	32	26	31	26	781	465	154	381	460	148	136
Fabricated metal products	15	12	13	13	518	322	92	286	317	97	86
Machinery, except electrical	46	43	39	39	1,650	1,057	323	930	1,035	347	308
Electrical and electronic equipment	35	29	28	28	1,905	1,144	400	969	1,124	341	293
Motor vehicles and equipment	20	19	16	15	1,080	703	237	600	689	336	286
Transportation equipment, except motor vehicles	19	12	17	16	419	231	115	196	228	31	25
Instruments and related products	7	6	5	5	224	155	42	152	153	53	48
Transportation, communication, electric, gas, and sanitary services	**54**	**22**	**39**	**27**	**855**	**478**	**186**	**378**	**470**	**99**	**79**
Transportation	29	11	22	14	399	213	99	152	210	44	28
Communication	8	6	6	5	216	126	44	116	125	33	31
Electric, gas, and sanitary services	17	5	11	8	240	139	43	110	135	22	20
Wholesale and retail trade	**47**	**23**	**36**	**26**	**691**	**363**	**149**	**265**	**356**	**87**	**77**
Wholesale trade	23	13	16	12	410	222	106	165	216	40	31
Retail trade	24	10	20	14	281	141	43	100	140	47	46
Finance, insurance, and real estate	**118**	**65**	**79**	**59**	**1,364**	**774**	**328**	**597**	**764**	**122**	**103**
Banking	48	29	36	34	523	294	130	222	290	42	36
Credit agencies other than banks	15	6	9	6	172	100	34	76	99	16	13
Services	**23**	**10**	**15**	**11**	**493**	**260**	**106**	**214**	**261**	**88**	**77**

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 1.—Number of Returns With Selected U.S. Corporation Items and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Major Industry of U.S. Corporation Filing the Return—Continued

Selected major industry of U.S. corporation	Controlled Foreign Corporations—Continued								
	Number with—Continued								
	Receipts from all related persons					Payments to all related persons			
	Total	Sales of stock in trade	Compensation received for certain services	Amounts borrowed	Interest received	Total	Compensation paid for certain services	Dividends paid	Interest paid
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	7,332	2,466	1,699	1,652	2,053	9,961	4,203	3,337	4,008
Mining	104	17	20	28	21	100	52	38	46
Oil and gas extraction	58	11	10	19	10	57	33	17	29
Construction	88	9	32	21	19	110	52	27	40
Manufacturing	6,076	2,293	1,442	1,280	1,651	8,349	3,586	2,892	3,296
Food and kindred products	600	259	85	120	190	827	291	272	303
Tobacco manufactures	64	28	16	15	18	74	35	14	30
Textile mill products	47	5	13	9	21	58	29	19	30
Lumber and wood products	82	31	10	25	18	94	27	42	36
Paper and allied products	124	28	31	37	32	190	65	87	56
Printing and publishing	80	50	16	8	9	98	42	34	18
Chemicals and allied products	1,243	476	306	243	339	1,894	784	654	657
Petroleum (including integrated) and coal products	615	171	211	201	142	727	443	269	292
Rubber and miscellaneous plastic products	154	106	24	39	26	233	78	77	89
Stone, clay, and glass products	150	68	24	23	29	171	69	61	60
Primary metal industries	326	86	73	50	95	363	142	145	128
Fabricated metal products	153	41	21	22	39	274	83	96	69
Machinery, except electrical	746	307	164	154	223	1,030	398	345	452
Electrical and electronic equipment	775	316	200	164	219	1,071	560	339	409
Motor vehicles and equipment	491	110	163	78	140	701	318	333	421
Transportation equipment, except motor vehicles	202	98	39	35	44	232	59	26	95
Instruments and related products	136	77	35	30	40	170	85	53	70
Transportation, communication, electric, gas, and sanitary services	267	57	51	79	84	380	179	89	163
Transportation	154	30	21	51	60	181	101	35	87
Communication	58	15	13	14	8	112	31	33	31
Electric, gas, and sanitary services	55	12	17	14	16	87	47	21	45
Wholesale and retail trade	214	60	52	25	56	281	99	86	109
Wholesale trade	159	54	43	14	43	171	71	39	67
Retail trade	55	6	9	11	13	110	28	47	42
Finance, insurance, and real estate	534	6	98	212	210	568	209	117	324
Banking	241	—	33	120	123	270	81	40	196
Credit agencies other than banks	63	4	11	31	28	84	43	16	51
Services	49	24	4	7	12	173	26	88	30

NOTE See text for explanatory statements

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	U.S. corporations											
	Number of returns	Total assets	Receipts								Constructive taxable income from related foreign corporations	
			Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Dividends received from foreign corporations: Total	Dividends received from foreign corporations: Foreign dividends not qualifying for special deduction	Dividends received from DISCs	Includable income of Controlled Foreign Corporations	Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries[1]												
Total	**666**	**1,584,591,313**	**1,123,827,040**	**1,039,768,524**	**41,414,067**	**4,978,318**	**3,023,441**	**6,775,203**	**6,772,439**	**1,410,994**	**359,039**	**2,784,953**
$250,000,000 under $500,000,000	237	82,931,390	103,804,562	98,913,546	1,128,454	522,223	312,335	319,173	318,073	128,619	15,787	183,025
$500,000,000 under $1,000,000,000	145	103,125,538	132,936,687	128,226,269	1,215,510	246,533	350,917	575,300	573,762	198,295	29,405	274,342
$1,000,000,000 or more	284	1,398,534,385	887,085,791	812,628,709	39,070,103	4,209,562	2,360,189	5,880,730	5,880,604	1,084,080	313,847	2,327,586
Mining												
Total	**24**	**16,849,196**	**9,137,612**	**8,428,564**	**166,131**	**15,686**	**24,791**	**95,407**	**95,401**	**39,511**	**1,278**	**31,946**
$250,000,000 under $500,000,000	13	4,739,844	2,756,626	2,423,711	51,041	7,282	6,785	22,231	22,231	3,235	700	7,433
$500,000,000 under $1,000,000,000	7	4,942,283	2,806,558	2,654,039	42,070	6,498	6,592	9,425	9,419	27,844	352	2,325
$1,000,000,000 or more	4	7,167,069	3,574,428	3,350,814	73,020	1,906	11,414	63,751	63,751	8,432	226	22,188
Oil and gas extraction												
Total	**11**	**5,385,008**	**2,539,861**	**2,234,594**	**61,722**	**9,708**	**7,566**	**8,191**	**8,185**	**6,811**	**187**	**794**
$250,000,000 under $500,000,000	7	2,550,324	1,567,698	1,364,245	27,311	3,677	1,054	355	355	2,868	—	38
$500,000,000 under $1,000,000,000	4	2,834,684	972,163	870,349	34,411	6,031	6,512	7,836	7,830	3,943	187	756
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All other mining												
Total	**13**	**11,464,188**	**6,597,751**	**6,193,970**	**104,409**	**5,978**	**17,225**	**87,216**	**87,216**	**32,700**	**1,091**	**31,152**
$250,000,000 under $500,000,000	6	2,189,520	1,188,928	1,059,466	23,730	3,605	5,731	21,876	21,876	367	700	7,395
$500,000,000 under $1,000,000,000	3	2,107,599	1,834,395	1,783,690	7,659	467	80	1,589	1,589	23,901	165	1,569
$1,000,000,000 or more	4	7,167,069	3,574,428	3,350,814	73,020	1,906	11,414	63,751	63,751	8,432	226	22,188
Construction												
Total	**12**	**5,298,174**	**5,540,071**	**5,240,662**	**57,645**	**28,333**	**2,350**	**25,309**	**25,309**	**914**	**765**	**13,236**
$250,000,000 under $500,000,000	8	2,917,151	3,633,882	3,451,060	40,357	23,451	2,350	23,318	23,318	914	394	12,204
$500,000,000 under $1,000,000,000	4	2,381,023	1,906,189	1,789,602	17,288	4,882	—	1,991	1,991	—	371	1,032
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing												
Total	**388**	**609,227,435**	**799,905,007**	**764,826,268**	**6,469,598**	**2,443,450**	**2,608,080**	**6,268,453**	**6,265,852**	**1,257,473**	**326,985**	**2,648,599**
$250,000,000 under $500,000,000	144	49,220,862	69,283,727	66,822,901	473,561	236,217	281,497	256,228	255,128	91,792	10,236	158,458
$500,000,000 under $1,000,000,000	93	66,535,431	93,365,032	90,481,224	565,871	178,544	305,820	544,903	543,402	159,255	25,098	259,224
$1,000,000,000 or more	151	493,471,142	637,256,248	607,522,143	5,430,166	2,028,689	2,020,763	5,467,322	5,467,322	1,006,426	291,651	2,230,917
Food and kindred products												
Total	**46**	**38,295,852**	**67,954,630**	**66,265,737**	**406,188**	**98,706**	**141,515**	**254,733**	**254,733**	**52,576**	**9,069**	**142,949**
$250,000,000 under $500,000,000	18	6,021,687	13,899,635	13,519,346	49,573	13,383	8,215	11,889	11,889	3,914	412	3,778
$500,000,000 under $1,000,000,000	15	12,010,884	26,052,305	25,506,857	132,779	28,203	38,084	113,214	113,214	24,583	6,184	61,493
$1,000,000,000 or more	13	20,263,281	28,002,690	27,239,534	223,836	57,120	95,216	129,630	129,630	24,079	2,473	77,678
Tobacco manufactures												
Total	**5**	**12,081,414**	**9,159,709**	**8,887,742**	**79,380**	**18,290**	**37,589**	**12,677**	**12,677**	**8,157**	**5,388**	**9,502**
$250,000,000 under $500,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	*5	*12,081,414	*9,159,709	*8,887,742	*79,380	*18,290	*37,589	*12,677	*12,677	*8,157	*5,388	*9,502
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*
Textile mill products												
Total	**9**	**6,216,556**	**7,802,201**	**7,644,814**	**49,564**	**10,264**	**1,995**	**8,800**	**8,800**	**5,593**	**968**	**984**
$250,000,000 under $500,000,000	4	1,397,602	2,483,440	2,440,400	12,614	4,110	840	1,536	1,536	855	531	94
$500,000,000 under $1,000,000,000	*5	*4,818,954	*5,318,761	*5,204,414	*36,950	*6,154	*1,155	*7,264	*7,264	*4,738	*437	*890
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*
Apparel and other textile products												
Total	**4**	**1,392,297**	**1,678,760**	**1,625,225**	**8,942**	**2,453**	**13,809**	**483**	**483**	**854**	**—**	**69**
$250,000,000 under $500,000,000	4	1,392,297	1,678,760	1,625,225	8,942	2,453	13,809	483	483	854	—	69
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and wood products												
Total	**10**	**13,981,859**	**13,154,204**	**11,647,654**	**206,470**	**30,466**	**8,641**	**45,975**	**45,975**	**144,981**	**4,301**	**20,194**
$250,000,000 under $500,000,000	3	919,198	1,038,359	976,170	21,107	2,003	1,804	342	342	162	—	17
$500,000,000 under $1,000,000,000	*7	*13,062,661	*12,115,845	*10,671,484	*185,363	*28,463	*6,837	*45,633	*45,633	*144,819	*4,301	*20,177
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	U.S. corporations											
	Number of returns	Total assets	Receipts								Constructive taxable income from related foreign corporations	
			Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Dividends received from foreign corporations: Total	Dividends received from foreign corporations: Foreign dividends not qualifying for special deduction	Dividends received from DISCs	Includable income of Controlled Foreign Corporations	Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Paper and allied products												
Total	**13**	**12,255,197**	**15,481,673**	**14,731,950**	**81,881**	**15,158**	**84,852**	**147,163**	**147,163**	**36,637**	**1,536**	**82,321**
$250,000,000 under $500,000,000	4	1,271,916	2,172,680	2,107,145	8,041	5,506	608	983	983	648	116	588
$500,000,000 under $1,000,000,000	4	3,051,911	3,506,833	3,371,472	32,202	3,182	10,762	15,170	15,170	6,383	588	10,409
$1,000,000,000 or more	5	7,931,370	9,802,160	9,253,333	41,638	6,470	73,482	131,010	131,010	29,606	832	71,324
Printing and publishing												
Total	**10**	**5,228,694**	**5,402,355**	**5,031,391**	**57,719**	**47,534**	**24,926**	**19,616**	**19,616**	**3,702**	**950**	**17,151**
$250,000,000 under $500,000,000	5	1,658,699	2,206,126	2,037,257	16,505	15,139	16,263	11,542	11,542	—	950	10,172
$500,000,000 under $1,000,000,000	5	3,569,995	3,196,229	2,994,134	41,214	32,395	8,663	8,074	8,074	3,702	—	6,979
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals and allied products												
Total	**58**	**55,216,755**	**65,426,940**	**62,479,869**	**431,811**	**124,075**	**475,451**	**830,103**	**829,003**	**231,855**	**19,644**	**382,488**
$250,000,000 under $500,000,000	21	8,078,963	10,486,852	10,042,592	72,302	8,699	115,929	91,220	90,120	10,755	3,978	44,552
$500,000,000 under $1,000,000,000	19	13,336,352	15,851,439	15,144,209	57,002	18,891	114,134	252,584	252,584	34,538	3,594	84,616
$1,000,000,000 or more	18	33,801,440	39,088,649	37,293,068	302,507	96,485	245,388	486,299	486,299	186,562	12,072	253,320
Petroleum (including integrated) and coal products												
Total	**26**	**151,502,647**	**264,534,241**	**251,020,786**	**1,471,002**	**919,742**	**290,686**	**2,863,255**	**2,863,255**	**43,930**	**236,001**	**719,875**
$250,000,000 under $500,000,000	*3	*1,426,502	*2,235,076	*2,197,792	*17,693	*12,389	*855	*205	*205	—	*64	—
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	*	*	—	*	—
$1,000,000,000 or more	23	150,076,145	262,299,165	248,822,994	1,453,309	907,353	289,831	2,863,050	2,863,050	43,930	235,937	719,875
Rubber and miscellaneous plastics products												
Total	**7**	**10,342,329**	**13,129,568**	**12,774,348**	**60,662**	**22,535**	**34,515**	**81,874**	**81,874**	**6,275**	**47**	**9,991**
$250,000,000 under $500,000,000	*	*	*	*	*	*	*	*	*	*	—	*
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	*7	*10,342,329	*13,129,568	*12,774,348	*60,662	*22,535	*34,515	*81,874	*81,874	*6,275	47	*9,991
Leather and leather products												
Total	**3**	**1,496,351**	**2,561,704**	**2,478,749**	**27,149**	**7,230**	**137**	**226**	**226**	**493**	**189**	**141**
$250,000,000 under $500,000,000	*3	*1,496,351	*2,561,704	*2,478,749	*27,149	*7,230	*137	*226	*226	*493	*189	*141
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	*	*	*	*	*
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Stone, clay, and glass products												
Total	**16**	**10,571,704**	**10,331,218**	**10,005,541**	**55,014**	**16,996**	**61,804**	**53,789**	**53,789**	**12,881**	**331**	**40,406**
$250,000,000 under $500,000,000	7	2,342,851	2,301,455	2,242,385	20,657	1,949	8,287	4,243	4,243	1,108	—	3,186
$500,000,000 under $1,000,000,000	5	3,017,794	3,030,866	2,961,189	16,703	7,159	12,449	9,995	9,995	1,200	331	7,014
$1,000,000,000 or more	4	5,211,059	4,998,897	4,801,967	17,654	7,888	41,068	39,551	39,551	10,573	—	30,206
Primary metal industries												
Total	**32**	**61,783,477**	**64,743,856**	**62,640,547**	**744,943**	**156,926**	**43,925**	**254,058**	**254,058**	**51,833**	**19,775**	**71,157**
$250,000,000 under $500,000,000	7	2,871,539	3,613,055	3,524,014	25,249	16,925	8,891	7,182	7,182	706	350	3,225
$500,000,000 under $1,000,000,000	7	4,890,580	7,157,014	6,970,289	53,662	10,185	5,463	17,900	17,900	14,740	1,097	8,670
$1,000,000,000 or more	18	54,021,358	53,973,787	52,146,244	666,032	129,816	29,571	228,976	228,976	36,387	18,328	59,262
Fabricated metal products												
Total	**15**	**9,228,377**	**12,402,665**	**12,087,514**	**74,622**	**20,974**	**24,365**	**71,825**	**71,824**	**9,326**	**1,784**	**42,025**
$250,000,000 under $500,000,000	9	3,209,612	4,373,841	4,267,092	28,246	9,864	5,300	18,694	18,694	8,587	74	13,890
$500,000,000 under $1,000,000,000	*6	*6,018,765	*8,028,824	*7,820,422	*46,376	*11,110	*19,065	*53,131	*53,130	*739	*1,710	*28,135
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*
Machinery, except electrical												
Total	**46**	**56,132,174**	**49,788,526**	**46,046,516**	**1,004,246**	**333,641**	**950,531**	**679,617**	**678,117**	**138,879**	**4,759**	**595,352**
$250,000,000 under $500,000,000	24	7,670,776	8,818,897	8,399,666	76,295	100,915	38,223	69,146	69,148	24,631	3,269	52,584
$500,000,000 under $1,000,000,000	5	3,452,684	5,211,496	5,013,789	29,333	52,198	25,492	21,107	19,607	10,654	432	15,510
$1,000,000,000 or more	17	45,008,714	35,758,133	32,633,061	898,618	180,528	886,816	589,362	589,362	103,594	1,058	527,258
Electrical and electronic equipment												
Total	**35**	**54,672,611**	**54,513,275**	**52,360,880**	**514,228**	**238,891**	**226,913**	**302,110**	**302,110**	**147,461**	**14,867**	**153,833**
$250,000,000 under $500,000,000	14	4,455,218	5,940,762	5,740,698	31,185	4,979	37,231	28,352	28,352	11,006	348	22,171
$500,000,000 under $1,000,000,000	11	7,687,466	10,968,402	10,754,749	36,039	3,585	44,374	34,112	34,112	13,323	9,559	16,644
$1,000,000,000 or more	10	42,529,927	37,604,111	35,865,433	447,004	230,327	145,308	239,646	239,646	123,132	4,960	115,018

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	U.S. corporations											
	Number of returns	Total assets	Receipts								Constructive taxable income from related foreign corporations	
			Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Dividends received from foreign corporations		Dividends received from DISCs	Includable income of Controlled Foreign Corporations	Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)
								Total	Foreign dividends not qualifying for special deduction			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Motor vehicles and equipment												
Total	**20**	**71,074,759**	**96,877,329**	**94,227,544**	**768,477**	**257,870**	**51,952**	**535,068**	**535,068**	**144,375**	**5,525**	**279,704**
$250,000,000 under $500,000,000	8	2,457,942	3,224,546	3,099,097	46,341	11,157	7,866	4,011	4,011	4,612	118	849
$500,000,000 under $1,000,000,000	*12	*68,616,817	*93,652,783	*91,128,447	*722,136	*246,713	*44,086	*531,057	*531,057	*139,763	*5,407	*278,855
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*
Transportation equipment, except motor vehicles												
Total	**19**	**25,079,081**	**32,415,921**	**30,920,829**	**236,970**	**91,410**	**68,055**	**12,330**	**12,330**	**138,762**	**931**	**7,680**
$250,000,000 under $500,000,000	4	1,196,322	1,333,201	1,267,509	5,531	1,121	9,267	568	568	10,204	26	462
$500,000,000 under $1,000,000,000	5	3,796,015	3,908,567	3,826,107	33,113	5,768	11,139	1,887	1,887	8,676	825	2,331
$1,000,000,000 or more	10	20,086,744	27,174,153	25,827,213	198,326	84,521	47,649	9,875	9,875	119,882	80	4,887
Instruments and related products												
Total	**7**	**8,291,535**	**8,454,822**	**8,094,866**	**59,609**	**21,664**	**62,762**	**85,173**	**85,173**	**75,289**	**297**	**66,350**
$250,000,000 under $500,000,000	4	1,538,378	1,724,615	1,637,820	29,381	17,532	5,727	3,424	3,424	13,478	—	2,227
$500,000,000 under $1,000,000,000	*3	*6,753,157	*6,730,207	*6,457,046	*30,228	*4,132	*57,035	*81,749	*81,749	*61,811	*297	*64,123
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*
All other manufacturing												
Total	**7**	**4,383,766**	**4,091,410**	**3,853,766**	**130,721**	**8,625**	**3,657**	**9,578**	**9,578**	**3,614**	**623**	**6,427**
$250,000,000 under $500,000,000	*	*	*	*	*	*	*	*	*	—	—	*
$500,000,000 under $1,000,000,000	*7	*4,383,766	*4,091,410	*3,853,766	*130,721	*8,625	*3,657	*9,578	*9,578	3,614	623	*6,427
$1,000,000,000 or more	*	*	*	*	*	*	*	—	—	—	—	—
Transportation and Public Utilities												
Total	**54**	**183,285,709**	**94,736,582**	**91,255,872**	**748,803**	**885,364**	**97,358**	**74,313**	**74,313**	**13,828**	**6,094**	**26,012**
$250,000,000 under $500,000,000	11	4,012,656	3,855,867	3,653,664	23,491	85,178	5,519	112	112	—	—	44
$500,000,000 under $1,000,000,000	12	8,838,903	9,395,498	9,085,608	90,278	12,289	13,233	13,957	13,957	580	157	9,632
$1,000,000,000 or more	31	170,434,150	81,485,217	78,516,600	635,034	787,897	78,606	60,244	60,244	13,248	5,937	16,336
Transportation												
Total	**29**	**47,088,423**	**33,622,463**	**31,310,285**	**338,978**	**704,163**	**27,686**	**43,230**	**43,230**	**721**	**347**	**9,319**
$250,000,000 under $500,000,000	7	2,733,360	3,208,450	3,023,674	18,847	82,894	894	110	110	—	—	44
$500,000,000 under $1,000,000,000	7	5,070,101	5,536,981	5,353,010	42,588	5,320	1,923	104	104	390	157	55
$1,000,000,000 or more	15	39,284,962	24,877,032	22,933,601	277,543	615,949	24,869	43,016	43,016	331	190	9,220
Communication												
Total	**8**	**95,342,991**	**43,460,424**	**42,890,006**	**210,935**	**153,499**	**63,439**	**25,994**	**25,994**	**4,312**	**—**	**14,884**
$250,000,000 under $500,000,000	*8	*95,342,991	*43,460,424	*42,890,006	*210,935	*153,499	*63,439	*25,994	*25,994	*4,312	—	*14,884
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	*	*	*	—	*
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	—	*
Electric, gas, and sanitary services												
Total	**17**	**40,854,295**	**17,653,695**	**17,055,581**	**198,890**	**27,702**	**6,233**	**5,089**	**5,089**	**8,795**	**5,747**	**1,809**
$250,000,000 under $500,000,000	*	*	*	*	*	*	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	*4	*2,280,546	*1,424,558	*1,368,952	*35,704	*1,496	257	1,041	1,041	94	—	261
$1,000,000,000 or more	13	38,573,749	16,229,137	15,686,629	163,186	26,206	5,976	4,048	4,048	8,701	5,747	1,548
Wholesale and Retail Trade												
Total	**47**	**57,900,852**	**114,165,076**	**111,597,420**	**886,968**	**211,331**	**14,593**	**189,748**	**189,748**	**92,311**	**10,951**	**25,545**
$250,000,000 under $500,000,000	22	7,817,825	18,171,020	17,679,790	104,603	25,906	5,387	3,538	3,538	32,678	308	1,596
$500,000,000 under $1,000,000,000	9	6,456,690	21,207,036	20,878,579	116,024	21,022	1,969	2,750	2,750	8,137	3,399	1,410
$1,000,000,000 or more	16	43,626,337	74,787,020	73,039,051	666,341	164,403	7,237	183,460	183,460	51,496	7,244	22,539
Wholesale trade												
Total	**23**	**21,269,430**	**42,350,032**	**41,420,693**	**452,522**	**33,901**	**13,207**	**119,576**	**119,576**	**90,951**	**3,151**	**14,698**
$250,000,000 under $500,000,000	14	4,882,072	9,353,732	9,137,951	83,837	13,723	4,394	2,225	2,225	32,573	25	1,239
$500,000,000 under $1,000,000,000	3	1,963,525	6,419,027	6,328,494	50,801	1,876	1,946	702	702	6,882	3,059	179
$1,000,000,000 or more	6	14,423,833	26,577,273	25,954,248	317,884	18,302	6,867	116,649	116,649	51,496	67	13,280
Retail trade Total												
Total	**24**	**36,631,421**	**71,815,044**	**70,176,727**	**434,446**	**177,430**	**1,386**	**70,172**	**70,172**	**1,360**	**7,800**	**10,847**
$250,000,000 under $500,000,000	8	2,935,753	8,817,288	8,541,839	20,766	12,183	993	1,313	1,313	105	283	357
$500,000,000 under $1,000,000,000	6	4,493,165	14,788,009	14,550,085	65,223	19,146	23	2,048	2,048	1,255	340	1,231
$1,000,000,000 or more	10	29,202,503	48,209,747	47,084,803	348,457	146,101	370	66,811	66,811	—	7,177	9,259

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	U.S. corporations											
	Number of returns	Total assets	Receipts								Constructive taxable income from related foreign corporations	
			Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Dividends received from foreign corporations: Total	Dividends received from foreign corporations: Foreign dividends not qualifying for special deduction	Dividends received from DISCs	Includable income of Controlled Foreign Corporations	Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: General merchandise stores												
Total	12	29,756,628	44,947,993	43,669,874	372,990	151,085	370	68,729	68,729	—	7,245	10,358
$250,000,000 under $500,000,000	*12	*29,756,628	*44,947,993	*43,669,874	*372,990	*151,085	*370	*68,729	*68,729	—	*7,245	*10,358
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	—	*	*	—	*	*
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	—	*	*
Retail trade: Food stores												
Total	6	4,264,681	22,551,100	22,372,205	24,325	15,602	—	130	130	169	335	132
$250,000,000 under $500,000,000	3	1,206,082	6,404,748	6,264,232	11,977	6,219	—	—	—	—	283	—
$500,000,000 under $1,000,000,000	*3	*3,058,599	*16,146,352	*16,107,973	*12,348	*9,383	—	*130	*130	*169	*52	*132
$1,000,000,000 or more	*	*	*	*	*	*	—	*	*	*	*	*
Retail trade: All other												
Total	6	2,610,112	4,315,951	4,134,648	37,131	10,743	1,016	1,313	1,313	1,191	220	357
$250,000,000 under $500,000,000	*6	*2,610,112	*4,315,951	*4,134,648	*37,131	*10,743	*1,016	1,313	1,313	*1,191	*220	357
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	—	—	*	*	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Finance, Insurance, and Real Estate												
Total	118	698,464,096	91,231,099	50,206,933	32,879,805	1,291,701	17,058	88,961	88,804	845	9,171	30,260
$250,000,000 under $500,000,000	23	8,485,528	2,451,644	1,528,785	348,295	81,512	401	550	550	—	635	237
$500,000,000 under $1,000,000,000	17	11,603,718	2,576,335	1,729,612	375,730	8,782	120	1,877	1,846	—	28	434
$1,000,000,000 or more	78	678,374,850	86,203,120	46,948,536	32,155,780	1,201,407	16,537	86,534	86,408	845	8,508	29,589
Banking												
Total	48	493,143,697	31,278,729	3,012,491	24,581,050	596,697	1,175	61,023	61,023	—	4,876	16,059
$250,000,000 under $500,000,000	*	*	*	*	*	*	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	*6	*3,767,797	*380,647	*86,711	*209,531	*2,707	—	544	544	—	—	44
$1,000,000,000 or more	42	489,375,900	30,898,082	2,925,780	24,371,519	593,990	1,175	60,479	60,479	—	4,876	16,015
Credit agencies other than banks												
Total	15	33,056,576	16,588,714	13,895,979	2,225,114	71,834	2,316	12,200	12,200	572	167	11,545
$250,000,000 under $500,000,000	4	1,312,460	237,935	127,318	76,322	23,100	—	—	—	—	167	67
$500,000,000 under $1,000,000,000	4	2,659,967	381,384	296,895	52,484	—	—	—	—	—	—	—
$1,000,000,000 or more	7	29,084,149	15,969,395	13,471,766	2,096,308	48,734	2,316	12,200	12,200	572	—	11,478
Security, commodity brokers and services												
Total	8	9,471,535	1,420,217	180,170	261,223	14,672	232	1,000	1,000	—	—	868
$250,000,000 under $500,000,000	3	939,196	279,152	39,148	37,799	3	—	258	258	—	—	170
$500,000,000 under $1,000,000,000	*5	*8,532,339	*1,141,065	*141,022	*223,424	*14,669	*232	*742	*742	—	—	*698
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	—	—	*
Insurance												
Total	40	158,478,434	41,038,562	32,738,192	5,630,714	553,090	13,068	14,738	14,581	273	4,128	1,788
$250,000,000 under $500,000,000	10	3,985,056	1,383,634	1,174,192	124,474	11,696	134	292	292	—	468	—
$500,000,000 under $1,000,000,000	5	3,378,613	1,471,878	1,303,887	54,742	4,293	—	1,306	1,275	—	28	385
$1,000,000,000 or more	25	151,114,765	38,183,050	30,260,113	5,451,498	537,101	12,934	13,140	13,014	273	3,632	1,403
Real estate and holding and other investment companies, except bank holding companies												
Total	7	4,313,854	904,877	380,101	181,704	55,408	267	—	—	—	—	—
$250,000,000 under $500,000,000	*7	*4,313,854	*904,877	*380,101	*181,704	*55,408	267	—	—	—	—	—
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	—	—	—	—	—	—
$1,000,000,000 or more	*	*	*	*	*	*	—	—	—	—	—	—
Services												
Total	23	13,565,852	9,111,593	8,212,805	205,117	102,453	259,211	33,012	33,012	6,112	3,795	9,355
$250,000,000 under $500,000,000	16	5,737,524	3,651,796	3,353,635	87,106	62,677	10,396	13,196	13,196	—	3,514	3,053
[illegible]	3	2,367,490	1,680,039	1,607,605	8,249	14,516	23,183	397	397	2,479	—	285
	4	5,460,838	3,779,758	3,251,565	109,762	25,260	225,632	19,419	19,419	3,633	281	6,017

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	U.S. corporations—Continued														
	Deductions			Net income (less deficit)	Net income	Deficit	Western Hemisphere Trade Corporation deduction	Income subject to U.S. tax	U.S. income tax before credits		Foreign tax credit claimed	Investment credit	Work incentive credit	U.S. income tax after credits	Distributions to stockholders except in own stock
	Total	Cost of sales and operations	Interest paid						Total	Normal tax, surtax, and alternative tax					
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All industries[1]															
Total	**1,065,277,650**	**765,166,624**	**46,714,926**	**60,061,856**	**62,855,025**	**2,793,169**	**981,134**	**54,989,130**	**26,174,167**	**25,827,960**	**9,119,685**	**2,255,718**	**2,902**	**14,795,862**	**21,294,358**
$250,000,000 under $500,000,000	99,438,016	71,976,641	2,465,847	4,560,836	5,087,002	526,166	18,704	4,714,779	2,230,471	2,214,731	348,293	168,886	322	1,712,970	1,451,211
$500,000,000 under $1,000,000,000	127,032,343	93,625,689	2,750,152	6,135,321	6,480,945	345,624	60,693	6,320,425	2,978,537	2,962,736	574,763	214,670	212	2,188,892	2,055,031
$1,000,000,000 or more	838,807,291	599,564,294	41,498,927	49,365,699	51,287,078	1,921,379	901,737	43,953,926	20,965,159	20,650,493	8,196,629	1,872,162	2,368	10,894,000	17,788,116
Mining															
Total	**8,067,145**	**5,728,376**	**277,230**	**1,100,516**	**1,213,519**	**113,003**	**67,049**	**1,022,537**	**496,605**	**475,594**	**239,540**	**37,402**	**20**	**219,643**	**281,304**
$250,000,000 under $500,000,000	2,448,602	1,833,586	92,643	315,346	344,413	29,067	2,802	293,370	131,689	127,262	56,300	8,415	7	66,967	61,401
$500,000,000 under $1,000,000,000	2,574,596	1,794,942	90,672	234,114	318,050	83,936	21,864	281,077	137,306	134,470	32,057	9,009	—	96,240	51,596
$1,000,000,000 or more	3,043,947	2,099,848	93,915	551,056	551,056	—	42,383	448,090	227,610	213,862	151,183	19,978	13	56,436	168,307
Oil and gas extraction															
Total	**2,244,386**	**1,503,023**	**101,763**	**296,149**	**327,860**	**31,711**	**2,802**	**292,843**	**139,108**	**133,503**	**57,524**	**8,049**	**—**	**73,535**	**52,621**
$250,000,000 under $500,000,000	1,392,662	1,044,569	56,976	175,051	204,118	29,067	2,802	184,183	84,529	81,716	51,826	2,253	—	30,450	20,425
$500,000,000 under $1,000,000,000	851,724	458,454	44,787	121,098	123,742	2,644	—	108,660	54,579	51,787	5,698	5,796	—	43,085	32,196
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All other mining															
Total	**5,822,759**	**4,225,353**	**175,467**	**804,367**	**885,659**	**81,292**	**64,247**	**729,694**	**357,497**	**342,091**	**182,016**	**29,353**	**20**	**146,108**	**228,683**
$250,000,000 under $500,000,000	1,055,940	789,017	35,667	140,295	140,295	—	—	109,187	47,160	45,546	4,474	6,162	7	36,517	40,976
$500,000,000 under $1,000,000,000	1,722,872	1,336,488	45,885	113,016	194,308	81,292	21,864	172,417	82,727	82,683	26,359	3,213	—	53,155	19,400
$1,000,000,000 or more	3,043,947	2,099,848	93,915	551,056	551,056	—	42,383	448,090	227,610	213,862	151,183	19,978	13	56,436	168,307
Construction															
Total	**5,368,483**	**4,298,748**	**123,024**	**185,060**	**198,678**	**13,618**	**322**	**190,780**	**90,937**	**90,330**	**22,729**	**10,591**	**3**	**57,614**	**62,648**
$250,000,000 under $500,000,000	3,482,049	2,829,801	80,928	163,943	164,776	833	322	157,954	75,585	75,388	20,825	4,137	3	50,620	38,997
$500,000,000 under $1,000,000,000	1,886,434	1,468,947	42,096	21,117	33,902	12,785	—	32,826	15,352	14,942	1,904	6,454	—	6,994	23,651
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing															
Total	**752,958,600**	**577,298,495**	**14,570,949**	**49,729,998**	**50,743,501**	**1,013,503**	**905,632**	**43,831,827**	**20,832,425**	**20,548,603**	**7,977,459**	**1,408,656**	**2,442**	**11,443,868**	**14,878,099**
$250,000,000 under $500,000,000	66,013,981	47,642,088	1,324,523	3,454,206	3,735,874	281,668	14,437	3,522,509	1,669,094	1,661,235	248,664	116,104	283	1,304,043	1,178,375
$500,000,000 under $1,000,000,000	88,412,007	65,029,525	1,622,875	5,227,945	5,292,180	64,235	36,014	5,192,099	2,438,158	2,426,519	486,141	163,003	194	1,788,820	1,752,360
$1,000,000,000 or more	598,532,612	464,626,882	11,623,551	41,047,847	41,715,447	667,600	855,181	35,117,219	16,725,173	16,460,849	7,242,654	1,129,549	1,965	8,351,005	11,947,364
Food and kindred products															
Total	**65,127,674**	**50,872,033**	**1,063,547**	**2,970,500**	**3,093,671**	**123,171**	**2,657**	**3,011,431**	**1,443,271**	**1,439,110**	**265,902**	**84,492**	**46**	**1,092,831**	**1,013,859**
$250,000,000 under $500,000,000	13,424,551	11,011,463	148,367	479,278	540,322	61,044	73	485,839	233,107	232,604	11,579	10,414	6	211,108	127,057
$500,000,000 under $1,000,000,000	24,866,558	19,965,164	339,243	1,250,897	1,250,897	—	1,111	1,234,317	590,219	588,670	90,717	34,372	13	465,117	373,878
$1,000,000,000 or more	26,836,565	19,895,406	575,937	1,240,325	1,302,452	62,127	1,473	1,291,275	619,945	617,836	163,606	39,706	27	416,606	512,924
Tobacco manufactures															
Total	**8,125,829**	**5,496,568**	**334,463**	**1,048,769**	**1,048,769**	**—**	**558**	**996,348**	**479,697**	**477,176**	**164,777**	**18,342**	**—**	**296,578**	**319,232**
$250,000,000 under $500,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	*8,125,829	*5,496,568	*334,463	*1,048,769	*1,048,769	—	*558	*996,348	*479,697	*477,176	*164,777	*18,342	—	*296,578	*319,232
$1,000,000,000 or more	*	*	*	*	*	—	*	*	*	*	*	*	—	*	*
Textile mill products															
Total	**7,568,993**	**5,905,084**	**171,277**	**235,122**	**295,760**	**60,638**	**6**	**287,416**	**138,253**	**137,422**	**1,755**	**15,537**	**26**	**120,935**	**90,560**
$250,000,000 under $500,000,000	2,433,006	1,933,029	50,208	51,035	52,915	1,880	6	47,686	22,985	22,811	36	5,333	—	17,616	19,975
$500,000,000 under $1,000,000,000	*5,135,987	*3,972,055	*121,069	*184,087	*242,845	*58,758	—	*239,730	*115,268	*114,611	*1,719	*10,204	*26	*103,319	*70,585
$1,000,000,000 or more	*	*	*	*	*	*	—	*	*	*	*	*	*	*	*
Apparel and other textile products															
Total	**1,611,811**	**1,205,137**	**46,771**	**67,018**	**67,796**	**778**	**224**	**56,320**	**27,143**	**26,996**	**1,944**	**897**	**3**	**24,299**	**31,267**
$250,000,000 under $500,000,000	1,611,811	1,205,137	46,771	67,018	67,796	778	224	56,320	27,143	26,996	1,944	897	3	24,299	31,267
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and wood products															
Total	**12,271,458**	**8,195,852**	**456,458**	**907,231**	**994,293**	**87,062**	**886**	**1,011,967**	**328,666**	**318,525**	**35,118**	**48,906**	**55**	**244,587**	**236,737**
$250,000,000 under $500,000,000	1,016,047	778,627	33,568	22,319	44,225	21,906	34	42,866	18,254	18,229	49	2,731	—	15,474	12,102
$500,000,000 under $1,000,000,000	*11,255,411	*7,417,225	*422,890	*884,912	*950,068	*65,156	*852	*969,101	*310,412	*300,296	*35,069	*46,175	*55	*229,113	*224,635
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	U.S. corporations—Continued														
	Deductions			Net income (less deficit)	Net income	Deficit	Western Hemisphere Trade Corporation deduction	Income subject to U.S. tax	U.S. income tax before credits		Foreign tax credit claimed	Investment credit	Work incentive credit	U.S. income tax after credits	Distributions to stockholders except in own stock
	Total	Cost of sales and operations	Interest paid						Total	Normal tax, surtax, and alternative tax					
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Manufacturing—Continued															
Paper and allied products															
Total	**13,953,831**	**9,802,894**	**202,166**	**1,603,988**	**1,603,988**	**—**	**1,350**	**1,598,955**	**711,683**	**709,489**	**128,236**	**46,981**	**62**	**536,404**	**422,036**
$250,000,000 under $500,000,000	2,033,391	1,564,564	29,504	139,988	139,988	—	74	140,399	60,336	60,178	1,094	8,804	21	50,417	31,548
$500,000,000 under $1,000,000,000	3,124,794	2,251,581	49,818	390,948	390,948	—	439	389,958	178,980	178,861	17,551	9,993	8	151,428	98,006
$1,000,000,000 or more	8,795,646	5,986,749	122,844	1,073,052	1,073,052	—	837	1,068,598	472,367	470,450	109,591	28,184	33	334,559	292,482
Printing and publishing															
Total	**5,001,483**	**3,234,566**	**106,069**	**419,434**	**419,434**	**—**	**458**	**408,342**	**183,019**	**182,712**	**24,050**	**9,393**	**3**	**149,573**	**168,012**
$250,000,000 under $500,000,000	2,052,997	1,475,553	19,947	164,721	164,721	—	—	161,279	75,663	75,483	12,182	2,791	(2)	60,690	57,818
$500,000,000 under $1,000,000,000	2,948,486	1,759,013	86,122	254,713	254,713	—	458	247,063	107,356	107,229	11,868	6,602	3	88,883	110,194
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals and allied products															
Total	**59,432,050**	**39,886,800**	**1,005,543**	**6,406,705**	**6,412,729**	**6,024**	**53,798**	**6,248,714**	**2,966,953**	**2,954,764**	**690,631**	**212,098**	**90**	**2,064,134**	**2,122,070**
$250,000,000 under $500,000,000	9,677,116	5,919,822	188,452	875,221	875,221	—	6,553	841,821	402,101	400,532	75,190	25,785	9	301,117	322,530
$500,000,000 under $1,000,000,000	14,595,482	9,479,617	237,275	1,341,168	1,347,192	6,024	14,672	1,324,614	624,535	622,459	161,222	33,032	28	430,253	519,537
$1,000,000,000 or more	35,159,452	24,487,361	579,816	4,190,316	4,190,316	—	32,573	4,082,279	1,940,317	1,931,773	454,219	153,281	53	1,332,764	1,280,003
Petroleum (including integrated) and coal products															
Total	**246,012,238**	**209,539,221**	**2,091,597**	**19,466,797**	**19,497,728**	**30,931**	**705,519**	**13,719,143**	**6,735,824**	**6,543,858**	**4,599,841**	**291,254**	**4**	**1,844,725**	**3,897,295**
$250,000,000 under $500,000,000	*2,116,467	*1,740,636	*24,041	*118,455	*136,004	*17,549	*2,567	*120,781	*58,189	*57,710	*54,683	*900	—	*2,606	*10,158
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	*	*	*	*	*	—	*	*.*
$1,000,000,000 or more	243,895,771	207,798,585	2,067,556	19,348,342	19,361,724	13,382	702,952	13,598,362	6,677,635	6,486,148	4,545,158	290,354	4	1,842,119	3,887,137
Rubber and miscellaneous plastics products															
Total	**12,751,142**	**8,843,784**	**331,086**	**386,494**	**386,494**	**—**	**779**	**377,854**	**181,786**	**179,910**	**52,355**	**35,539**	**75**	**93,817**	**203,663**
$250,000,000 under $500,000,000	*	*	*	*	*	—	*	*	*	*	*	*	*	*	*
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	*12,751,142	*8,843,784	*331,086	*386,494	*386,494	—	*779	*377,854	*181,786	*179,910	*52,355	*35,539	*75	*93,817	*203,663
Leather and leather products															
Total	**2,532,949**	**1,744,312**	**71,130**	**29,083**	**65,808**	**36,725**	**—**	**58,653**	**28,256**	**28,122**	**705**	**698**	**1**	**26,852**	**32,656**
$250,000,000 under $500,000,000	*2,532,949	*1,744,312	*71,130	*29,083	*65,808	*36,725	—	*58,653	*28,256	*28,122	*705	*698	*1	*26,852	*32,656
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	—	*	*	*	*	*	*	*	*
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Stone, clay, and glass products															
Total	**9,904,343**	**6,648,916**	**195,623**	**466,425**	**467,459**	**1,034**	**1,591**	**450,219**	**208,635**	**204,798**	**57,080**	**38,039**	**36**	**113,480**	**252,460**
$250,000,000 under $500,000,000	2,197,264	1,522,015	48,016	107,155	108,189	1,034	—	103,686	50,471	49,094	8,160	5,619	3	36,689	57,834
$500,000,000 under $1,000,000,000	2,927,073	1,935,843	56,834	111,055	111,055	—	1,591	108,890	51,873	50,900	9,754	8,909	12	33,198	86,783
$1,000,000,000 or more	4,780,006	3,191,058	90,773	248,215	248,215	—	—	237,643	106,291	104,804	39,166	23,511	21	43,593	107,843
Primary metal industries															
Total	**60,463,416**	**45,508,765**	**1,477,526**	**4,367,609**	**4,371,804**	**4,195**	**98,706**	**3,846,967**	**1,844,874**	**1,827,347**	**356,723**	**196,994**	**238**	**1,290,919**	**977,956**
$250,000,000 under $500,000,000	3,263,642	2,540,580	88,553	352,788	352,788	—	65	299,618	143,012	142,710	6,623	5,639	17	130,733	57,363
$500,000,000 under $1,000,000,000	6,716,056	5,552,997	96,075	450,344	454,539	4,195	2,041	450,514	216,162	214,872	13,449	10,409	25	192,279	84,635
$1,000,000,000 or more	50,483,718	37,415,188	1,292,898	3,564,477	3,564,477	—	96,600	3,096,835	1,485,700	1,469,765	336,651	180,946	196	967,907	835,958
Fabricated metal products															
Total	**11,794,515**	**8,519,570**	**248,084**	**653,998**	**666,478**	**12,480**	**5,711**	**655,898**	**310,469**	**309,020**	**64,517**	**29,622**	**110**	**216,220**	**219,929**
$250,000,000 under $500,000,000	4,163,713	2,945,196	93,562	223,672	235,882	12,210	982	232,355	111,371	110,767	19,900	14,816	81	76,574	54,998
$500,000,000 under $1,000,000,000	*7,630,802	*5,574,374	*154,522	*430,326	*430,596	270	*4,729	*423,543	*199,098	*198,253	*44,617	*14,806	*29	*139,646	*164,931
$1,000,000,000 or more	*	*	*	*	*	—	*	*	*	*	*	*	*	*	*
Machinery, except electrical															
Total	**45,702,148**	**28,345,186**	**1,759,397**	**4,655,017**	**4,793,508**	**138,491**	**17,799**	**4,760,966**	**2,279,381**	**2,272,073**	**782,589**	**111,197**	**212**	**1,385,383**	**1,506,184**
$250,000,000 under $500,000,000	8,440,474	5,457,038	213,996	434,138	457,099	22,961	3,607	445,993	212,315	211,543	67,992	14,498	47	129,778	158,344
$500,000,000 under $1,000,000,000	5,146,866	3,735,211	99,277	80,556	82,397	1,841	2,731	79,568	36,506	36,220	18,167	6,752	7	11,580	66,530
$1,000,000,000 or more	32,114,808	19,152,937	1,446,124	4,140,323	4,254,012	113,689	11,461	4,235,405	2,030,560	2,024,310	696,430	89,947	158	1,244,025	1,281,310
Electrical and electronic equipment															
Total	**52,752,057**	**36,240,681**	**1,720,792**	**1,822,376**	**1,973,022**	**150,646**	**6,535**	**1,915,028**	**891,404**	**875,939**	**234,333**	**94,208**	**286**	**562,577**	**1,031,743**
$250,000,000 under $500,000,000	5,719,772	4,050,017	124,990	243,165	314,756	71,591	1,621	309,314	146,183	145,657	30,877	8,403	22	106,881	130,459
$500,000,000 under $1,000,000,000	10,458,071	7,602,202	180,266	538,439	538,439	—	3,106	532,046	253,235	250,903	39,059	24,959	67	189,150	185,179
$1,000,000,000 or more	36,574,214	24,588,462	1,415,536	1,040,772	1,119,827	79,055	1,808	1,073,668	491,986	479,379	164,397	60,846	197	266,546	716,105

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	U.S. corporations—Continued														
	Deductions			Net income (less deficit)	Net income	Deficit	Western Hemisphere Trade Corporation deduction	Income subject to U.S. tax	U.S. income tax before credits		Foreign tax credit claimed	Investment credit	Work incentive credit	U.S. income tax after credits	Distributions to stockholders except in own stock
	Total	Cost of sales and operations	Interest paid						Total	Normal tax, surtax, and alternative tax					
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Manufacturing—Continued															
Motor vehicles and equipment															
Total	**94,990,662**	**75,429,455**	**2,379,795**	**2,149,259**	**2,423,000**	**273,741**	**5,567**	**2,393,775**	**1,105,608**	**1,098,739**	**397,788**	**105,024**	**617**	**602,179**	**1,618,727**
$250,000,000 under $500,000,000	3,154,788	2,418,141	97,680	70,725	93,166	22,441	1,147	88,550	38,119	37,629	4,031	3,632	22	30,434	32,903
$500,000,000 under $1,000,000,000	*91,835,874	*73,011,314	*2,282,115	*2,078,534	*2,329,834	*251,300	*4,420	*2,305,225	*1,067,489	*1,061,110	*393,757	*101,392	*595	*571,745	*1,585,824
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Transportation equipment, except motor vehicles															
Total	**31,448,099**	**24,074,734**	**585,681**	**974,340**	**1,010,126**	**35,786**	**1,242**	**894,159**	**422,233**	**419,060**	**24,915**	**44,845**	**556**	**351,917**	**300,024**
$250,000,000 under $500,000,000	1,262,403	963,563	18,901	71,257	71,257	—	—	69,428	33,340	33,154	2,103	1,536	32	29,669	22,325
$500,000,000 under $1,000,000,000	3,791,132	2,880,278	78,312	120,591	120,591	—	381	85,724	40,150	39,846	5,559	9,397	5	25,189	21,595
$1,000,000,000 or more	26,394,564	20,230,893	488,468	782,492	818,278	35,786	861	739,007	348,743	346,060	17,253	33,912	519	297,059	256,104
Instruments and related products															
Total	**7,563,748**	**5,133,648**	**110,268**	**952,988**	**998,201**	**45,213**	**1,528**	**990,561**	**474,130**	**473,151**	**84,050**	**17,516**	**3**	**372,561**	**376,541**
$250,000,000 under $500,000,000	1,665,215	1,023,874	45,892	61,576	103,262	41,686	—	101,881	48,490	48,292	4,152	2,284	3	42,051	18,011
$500,000,000 under $1,000,000,000	*5,898,533	*4,109,774	*64,376	*891,412	*894,939	*3,527	*1,528	*888,680	*425,640	*424,859	*79,898	*15,232	—	*330,510	*358,530
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	—	*	*
All other manufacturing															
Total	**3,950,154**	**2,671,289**	**213,676**	**146,845**	**153,433**	**6,588**	**718**	**149,111**	**71,140**	**70,392**	**10,150**	**7,074**	**19**	**53,897**	**57,148**
$250,000,000 under $500,000,000	*	*	*	*	*	*	—	*	*	*	*	*	*	*	*
$500,000,000 under $1,000,000,000	*3,950,154	*2,671,289	*213,676	*146,845	*153,433	*6,588	*718	*149,111	*71,140	*70,392	*10,150	*7,074	*19	*53,897	*57,148
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Transportation and Public Utilities															
Total	**90,143,921**	**55,150,330**	**5,330,588**	**4,620,935**	**5,174,543**	**553,608**	**3,945**	**4,887,781**	**2,330,097**	**2,311,509**	**61,839**	**626,997**	**263**	**1,640,998**	**3,598,183**
$250,000,000 under $500,000,000	3,694,720	2,329,895	113,792	160,739	183,849	23,110	—	150,154	72,656	71,910	962	11,671	1	60,022	30,948
$500,000,000 under $1,000,000,000	8,895,205	6,815,176	278,783	509,984	520,242	10,258	119	513,207	243,465	242,842	15,564	21,435	4	206,462	137,033
$1,000,000,000 or more	77,553,996	46,005,259	4,938,013	3,950,212	4,470,452	520,240	3,826	4,224,420	2,013,976	1,996,757	45,313	593,891	258	1,374,514	3,430,202
Transportation															
Total	**32,906,552**	**21,643,162**	**1,235,306**	**725,256**	**1,137,334**	**412,078**	**125**	**886,166**	**407,412**	**403,466**	**15,348**	**138,774**	**43**	**253,247**	**447,976**
$250,000,000 under $500,000,000	3,077,320	1,986,090	79,992	131,174	134,645	3,471	—	102,014	49,503	48,871	713	9,745	(2)	39,045	24,769
$500,000,000 under $1,000,000,000	5,363,537	4,292,334	193,030	173,653	183,911	10,258	—	179,987	83,237	83,057	523	10,205	4	72,505	32,786
$1,000,000,000 or more	24,465,695	15,364,738	962,284	420,429	818,778	398,349	125	604,165	274,672	271,538	14,112	118,824	39	141,697	390,421
Communication															
Total	**40,457,079**	**22,497,362**	**2,706,391**	**3,014,814**	**3,031,693**	**16,879**	**1,216**	**3,021,868**	**1,461,107**	**1,448,626**	**28,681**	**420,123**	**181**	**1,012,122**	**2,386,579**
$250,000,000 under $500,000,000	*40,457,079	*22,497,362	*2,706,391	*3,014,814	*3,031,693	*16,879	*1,216	*3,021,868	*1,461,107	*1,448,626	*28,681	*420,123	*181	*1,012,122	*2,386,579
$500,000,000 under $1,000,000,000	*	*	*	*	*	—	—	*	*	*	*	*	—	*	*
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Electric, gas, and sanitary services															
Total	**16,780,290**	**11,009,806**	**1,388,891**	**880,865**	**1,005,516**	**124,651**	**2,604**	**979,747**	**461,578**	**459,417**	**17,810**	**68,100**	**39**	**375,629**	**763,628**
$250,000,000 under $500,000,000	*	*	*	*	—	*	—	—	*	—	—	—	—	*	*
$500,000,000 under $1,000,000,000	*1,371,799	*968,495	*88,653	*52,925	56,715	*3,790	119	53,930	*26,067	25,738	996	7,661	—	*17,410	*31,459
$1,000,000,000 or more	15,408,491	10,041,311	1,300,238	827,940	948,801	120,861	2,485	925,817	435,511	433,679	16,814	60,439	39	358,219	732,169
Wholesale and Retail Trade															
Total	**112,778,833**	**85,450,192**	**2,307,036**	**1,420,264**	**1,771,071**	**350,807**	**1,046**	**1,735,825**	**831,719**	**826,823**	**250,573**	**76,656**	**85**	**504,405**	**669,560**
$250,000,000 under $500,000,000	17,880,051	14,794,758	294,343	292,770	412,650	119,880	852	393,670	188,354	188,038	5,838	17,222	11	165,283	51,387
$500,000,000 under $1,000,000,000	21,008,594	16,816,150	247,217	201,129	223,915	22,786	29	220,184	105,283	105,100	33,149	10,528	14	61,592	55,525
$1,000,000,000 or more	73,890,188	53,839,284	1,765,476	926,365	1,134,506	208,141	165	1,121,971	538,082	533,685	211,586	48,906	60	277,530	562,648
Wholesale trade															
Total	**41,772,667**	**38,208,595**	**720,275**	**594,961**	**721,844**	**126,883**	**973**	**704,023**	**338,977**	**336,009**	**195,512**	**13,970**	**12**	**129,483**	**65,389**
$250,000,000 under $500,000,000	9,317,748	8,291,494	205,708	37,176	157,056	119,880	852	147,161	70,609	70,518	3,472	4,805	—	62,332	8,047
$500,000,000 under $1,000,000,000	6,358,466	5,725,943	90,981	63,799	70,802	7,003	29	67,497	32,383	32,297	3,697	1,744	12	26,930	14,993
$1,000,000,000 or more	26,096,453	24,191,158	423,586	493,986	493,986	—	92	489,365	235,985	233,194	188,343	7,421	(2)	40,221	42,349
Retail trade Total															
Total	**71,006,166**	**47,241,597**	**1,586,761**	**825,303**	**1,049,227**	**223,924**	**73**	**1,031,802**	**492,742**	**490,814**	**55,061**	**62,686**	**73**	**374,922**	**604,171**
$250,000,000 under $500,000,000	8,562,303	6,503,264	88,635	255,594	255,594	—	—	246,509	117,745	117,520	2,366	12,417	11	102,951	43,340
$500,000,000 under $1,000,000,000	14,650,128	11,090,207	156,236	137,330	153,113	15,783	—	152,687	72,900	72,803	29,452	8,784	2	34,662	40,532
$1,000,000,000 or more	47,793,735	29,648,126	1,341,890	432,379	640,520	208,141	73	632,606	302,097	300,491	23,243	41,485	60	237,309	520,299

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	U.S. corporations—Continued														
	Deductions			Net income (less deficit)	Net income	Deficit	Western Hemisphere Trade Corporation deduction	Income subject to U.S. tax	U.S. income tax before credits		Foreign tax credit claimed	Investment credit	Work incentive credit	U.S. income tax after credits	Distributions to stockholders except in own stock
	Total	Cost of sales and operations	Interest paid						Total	Normal tax, surtax, and alternative tax					
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Wholesale and Retail Trade—Continued															
Retail trade: General merchandise stores															
Total	**44,577,543**	**26,423,838**	**1,417,084**	**387,817**	**611,741**	**223,924**	**73**	**603,621**	**288,064**	**286,566**	**24,924**	**35,672**	**37**	**227,431**	**494,466**
$250,000,000 under $500,000,000	*44,577,543	*26,423,838	*1,417,084	*387,817	*611,741	*223,924	*73	*603,621	*288,064	*286,566	*24,924	*35,672	*37	*227,431	*494,466
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	—	*	*	*	*	*	*	*	*
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Retail trade: Food stores															
Total	**22,305,126**	**17,688,068**	**59,976**	**246,419**	**246,419**	**—**	**—**	**243,734**	**116,905**	**116,635**	**1,105**	**19,344**	**25**	**96,431**	**84,198**
$250,000,000 under $500,000,000	6,284,600	5,006,789	24,426	120,409	120,409	—	—	117,777	56,373	56,292	954	5,048	—	50,371	22,811
$500,000,000 under $1,000,000,000	*16,020,526	*12,681,279	*35,550	*126,010	*126,010	—	—	*125,957	*60,532	*60,343	*151	*14,296	*25	*46,060	*61,387
$1,000,000,000 or more	*	*	*	*	*	—	—	*	*	*	*	*	*	*	*
Retail trade: All other															
Total	**4,123,497**	**3,129,691**	**109,701**	**191,067**	**191,067**	**—**	**—**	**184,447**	**87,773**	**87,613**	**29,032**	**36,702**	**11**	**51,060**	**25,507**
$250,000,000 under $500,000,000	*4,123,497	*3,129,691	*109,701	*191,067	*191,067	—	—	*184,447	*87,773	*87,613	*29,032	*36,702	11	*51,060	*25,507
$500,000,000 under $1,000,000,000	*	*	*	*	*	—	—	*	*	*	*	*	—	*	*
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, Insurance, and Real Estate															
Total	**87,111,321**	**32,497,441**	**23,587,548**	**2,732,911**	**3,389,325**	**656,414**	**2,413**	**2,984,142**	**1,432,084**	**1,416,894**	**528,391**	**56,616**	**72**	**847,005**	**1,711,582**
$250,000,000 under $500,000,000	2,347,936	806,882	267,300	86,724	132,418	45,694	—	98,085	46,719	46,403	3,041	1,870	—	41,808	60,095
$500,000,000 under $1,000,000,000	2,565,719	691,578	384,839	—49,504	35,983	85,487	2,396	24,631	11,899	11,797	3,945	J	—	7,494	25,308
$1,000,000,000 or more	82,197,666	30,998,981	22,935,409	2,695,691	3,220,924	525,233	17	2,861,426	1,373,466	1,358,694	521,405	54,286	72	797,703	1,626,179
Banking															
Total	**29,212,520**	**182,620**	**19,843,026**	**1,148,780**	**1,209,098**	**60,318**	**2,396**	**1,190,098**	**575,480**	**564,896**	**431,880**	**41,060**	**49**	**102,491**	**1,003,205**
$250,000,000 under $500,000,000	*	*	*	*	*	—	—	*	*	*	—	*	—	*	*
$500,000,000 under $1,000,000,000	*342,640	*19,405	*170,197	*23,996	*27,996	4,000	2,396	*25,472	*12,261	*12,196	3,945	*453	—	*7,863	*10,671
$1,000,000,000 or more	28,869,880	163,215	19,672,829	1,124,784	1,181,102	56,318	—	1,164,626	563,219	552,700	427,935	40,607	49	94,628	992,534
Credit agencies other than banks															
Total	**16,381,377**	**11,115,138**	**2,206,299**	**189,416**	**224,608**	**35,192**	**17**	**195,733**	**92,908**	**89,503**	**21,681**	**6,838**	**5**	**64,384**	**198,041**
$250,000,000 under $500,000,000	213,518	32,455	67,417	23,616	27,030	3,414	—	26,141	12,560	12,464	—	47	—	12,513	3,269
$500,000,000 under $1,000,000,000	390,105	70,448	123,140	—8,852	4,396	13,248	—	3,247	1,574	1,552	—	86	—	1,488	3,967
$1,000,000,000 or more	15,777,754	11,012,235	2,015,742	174,652	193,182	18,530	17	166,345	78,774	75,487	21,681	6,705	5	50,383	190,805
Security, commodity brokers and services															
Total	**1,352,553**	**477**	**296,130**	**58,542**	**71,591**	**13,049**	**—**	**67,571**	**31,923**	**31,916**	**1,278**	**1,062**	**1**	**29,582**	**36,801**
$250,000,000 under $500,000,000	278,586	477	33,389	—389	4,321	4,710	—	1,168	558	551	551	—	—	7	18,043
$500,000,000 under $1,000,000,000	*1,073,967	—	*262,741	*58,931	*67,270	*8,339	—	*66,403	*31,365	*31,365	*727	*1,062	*1	*29,575	*18,758
$1,000,000,000 or more	*	—	*	*	*	*	—	*	*	*	*	*	*	*	*
Insurance															
Total	**39,319,403**	**21,079,463**	**1,040,438**	**1,289,643**	**1,828,148**	**538,505**	**—**	**1,499,052**	**716,705**	**715,734**	**72,620**	**6,267**	**17**	**637,801**	**458,815**
$250,000,000 under $500,000,000	1,343,616	701,194	26,441	25,213	53,433	28,220	—	35,000	16,650	16,592	1,558	355	—	14,737	36,802
$500,000,000 under $1,000,000,000	1,484,679	574,124	42,612	—57,972	1,928	59,900	—	—	15	—	—	—	—	15	10,692
$1,000,000,000 or more	36,491,108	19,804,145	971,385	1,322,402	1,772,787	450,385	—	1,464,052	700,040	699,142	71,062	5,912	17	623,049	411,321
Real estate and holding and other investment companies, except bank holding companies															
Total	**845,468**	**119,743**	**201,655**	**46,530**	**55,880**	**9,350**	**—**	**31,688**	**15,068**	**14,845**	**932**	**1,389**	**—**	**12,747**	**14,720**
$250,000,000 under $500,000,000	*845,468	*119,743	*201,655	*46,530	*55,880	9,350	—	31,688	*15,068	14,845	932	1,389	—	*12,747	*14,720
$500,000,000 under $1,000,000,000	*	*	*	*	*	—	—	—	*	—	—	—	—	*	—
$1,000,000,000 or more	*	*	*	*	*	—	—	—	*	—	—	—	—	*	*
Services															
Total	**8,849,347**	**4,743,042**	**518,551**	**272,172**	**364,388**	**92,216**	**727**	**336,238**	**160,300**	**158,207**	**39,154**	**38,800**	**17**	**82,329**	**92,982**
$250,000,000 under $500,000,000	3,570,677	1,739,631	292,318	87,108	113,022	25,914	291	99,037	46,374	44,495	12,663	9,467	17	24,227	30,008
$500,000,000 under $1,000,000,000	1,689,788	1,009,371	83,670	—9,464	56,673	66,137	271	56,401	27,074	27,066	2,003	3,781	—	21,290	9,558
$1,000,000,000 or more	3,588,882	1,994,040	142,563	194,528	194,693	165	165	180,800	86,852	86,646	24,488	25,552	(2)	36,812	53,416

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations												
	Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes			Distributions		Receipts by foreign corporations from—			
					Number of foreign corporations	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	All related persons	U.S. corporation filing return		
											Total	Sales of stock in trade	Compensation received for certain services
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All industries[1]													
Total	**19,142**	**228,376,784**	**281,271,223**	**20,938,077**	**11,346**	**23,493,809**	**7,592,591**	**6,954,148**	**5,117,928**	**41,469,279**	**18,392,783**	**13,634,664**	**960,808**
$250,000,000 under $500,000,000	3,463	16,038,548	18,957,057	1,865,139	2,113	2,085,623	646,914	452,202	338,658	2,432,101	830,600	542,149	46,186
$500,000,000 under $1,000,000,000	3,747	21,309,700	27,797,875	2,469,304	2,265	2,727,772	891,529	667,109	484,810	2,435,878	1,091,433	796,140	39,944
$1,000,000,000 or more	11,932	191,028,536	234,516,291	16,603,634	6,968	18,680,413	6,054,148	5,834,837	4,294,460	36,601,301	16,470,750	12,296,374	874,678
Mining													
Total	**269**	**1,799,613**	**1,612,428**	**354,014**	**137**	**363,913**	**54,892**	**85,833**	**82,205**	**104,603**	**36,919**	**10,568**	**2,314**
$250,000,000 under $500,000,000	94	758,846	861,884	132,435	45	138,575	13,220	37,156	35,208	57,710	17,868	3,552	1,069
$500,000,000 under $1,000,000,000	108	566,271	445,846	118,493	60	121,818	15,559	7,401	5,851	31,037	15,534	7,015	41
$1,000,000,000 or more	67	474,496	304,698	103,085	32	103,520	26,113	41,276	41,146	15,856	3,518	—	1,204
Oil and gas extraction													
Total	**133**	**769,183**	**738,084**	**147,149**	**67**	**155,091**	**22,546**	**8,538**	**6,949**	**45,646**	**22,475**	**672**	**913**
$250,000,000 under $500,000,000	48	256,706	349,532	34,836	23	39,534	9,994	2,676	2,466	22,136	13,615	—	871
$500,000,000 under $1,000,000,000	85	512,477	388,552	112,313	44	115,557	12,552	5,862	4,483	23,510	8,860	672	41
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
All other mining													
Total	**136**	**1,030,430**	**874,344**	**206,864**	**70**	**208,821**	**32,346**	**77,295**	**75,256**	**58,958**	**14,444**	**9,895**	**1,401**
$250,000,000 under $500,000,000	46	502,140	512,352	97,599	22	99,041	3,226	34,480	32,742	35,574	4,253	3,552	197
$500,000,000 under $1,000,000,000	23	53,794	57,295	6,179	16	6,261	3,007	1,539	1,369	7,528	6,673	6,343	—
$1,000,000,000 or more	67	474,496	304,698	103,085	32	103,520	26,113	41,276	41,146	15,856	3,518	—	1,204
Construction													
Total	**271**	**1,932,227**	**2,371,154**	**258,495**	**132**	**292,507**	**63,627**	**29,307**	**9,433**	**255,836**	**45,135**	**—**	**1,383**
$250,000,000 under $500,000,000	157	1,184,096	1,345,517	149,467	75	168,400	36,602	27,227	8,686	188,645	11,153	—	1,263
$500,000,000 under $1,000,000,000	114	748,130	1,025,637	109,029	57	124,107	27,025	2,080	747	67,191	33,982	—	120
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing													
Total	**15,199**	**181,388,800**	**249,337,879**	**18,624,547**	**9,202**	**20,751,610**	**6,773,706**	**6,382,300**	**4,736,999**	**33,249,103**	**15,586,740**	**11,769,665**	**932,783**
$250,000,000 under $500,000,000	2,575	12,170,239	14,944,254	1,450,722	1,647	1,610,148	557,609	374,816	283,692	1,697,132	708,014	495,512	39,785
$500,000,000 under $1,000,000,000	3,045	17,851,445	22,780,607	2,062,460	1,867	2,253,268	782,391	619,038	457,233	1,907,915	772,738	561,473	38,582
$1,000,000,000 or more	9,579	151,367,117	211,613,018	15,111,365	5,688	16,888,193	5,433,706	5,388,447	3,996,074	29,644,056	14,105,988	10,712,680	854,416
Food and kindred products													
Total	**1,971**	**9,699,235**	**14,925,403**	**1,060,402**	**1,135**	**1,188,786**	**413,090**	**323,900**	**248,565**	**995,114**	**417,686**	**263,412**	**2,590**
$250,000,000 under $500,000,000	274	1,039,351	1,884,852	112,449	154	134,056	37,041	25,284	16,296	88,888	45,142	15,075	415
$500,000,000 under $1,000,000,000	707	4,196,109	6,735,764	448,328	420	485,430	173,086	150,495	104,999	541,753	221,029	173,609	1,953
$1,000,000,000 or more	990	4,463,776	6,304,786	499,625	561	569,300	202,963	148,122	127,270	364,472	151,515	74,728	222
Tobacco manufactures													
Total	**180**	**1,629,431**	**2,064,895**	**105,299**	**90**	**125,644**	**35,325**	**23,829**	**17,604**	**179,319**	**41,273**	**5,369**	**8,257**
$250,000,000 under $500,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	*180	*1,629,431	*2,064,895	*105,299	*90	*125,644	*35,325	*23,829	*17,604	*179,319	*41,273	*5,369	*8,257
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*
Textile mill products													
Total	**126**	**716,133**	**712,855**	**20,241**	**65**	**56,007**	**20,159**	**12,383**	**9,983**	**46,267**	**18,343**	**9,411**	**251**
$250,000,000 under $500,000,000	17	80,836	73,234	9,024	14	9,080	3,442	1,517	1,500	1,454	1,251	—	71
$500,000,000 under $1,000,000,000	*109	*635,297	*639,621	*11,218	*51	*46,927	*16,717	*10,867	*8,483	*44,813	*17,092	*9,411	*180
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*
Apparel and other textile products													
Total	**51**	**233,854**	**426,413**	**22,802**	**31**	**30,231**	**10,201**	**580**	**527**	**8,689**	**7,822**	**739**	**—**
$250,000,000 under $500,000,000	51	233,854	426,413	22,802	31	30,231	10,201	580	527	8,689	7,822	739	—
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and wood products													
Total	**194**	**1,306,684**	**1,439,384**	**179,846**	**109**	**198,463**	**57,563**	**77,461**	**49,276**	**273,666**	**204,470**	**147,140**	**237**
$250,000,000 under $500,000,000	8	3,817	4,822	1,966	6	1,984	344	247	247	1,733	—	—	—
$500,000,000 under $1,000,000,000	*186	*1,302,867	*1,434,562	*177,879	*103	*196,479	*57,219	*77,214	*49,029	*271,933	*204,470	*147,140	*237
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations												
	Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes			Distributions		Receipts by foreign corporations from—			
					Number of foreign corporations	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	All related persons	U.S. corporation filing return		
											Total	Sales of stock in trade	Compensation received for certain services
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Manufacturing—Continued													
Paper and allied products													
Total	**336**	**3,476,534**	**3,792,174**	**541,219**	**221**	**548,279**	**206,418**	**201,714**	**112,350**	**311,150**	**204,999**	**146,262**	**1,212**
$250,000,000 under $500,000,000	36	81,266	116,783	6,921	24	9,442	3,412	597	374	7,142	2,916	—	—
$500,000,000 under $1,000,000,000	55	707,767	700,505	97,220	40	98,931	34,435	34,549	12,440	91,438	46,139	31,403	8
$1,000,000,000 or more	245	2,687,501	2,974,886	437,079	157	439,906	168,571	166,568	99,536	212,569	155,943	114,859	1,204
Printing and publishing													
Total	**220**	**644,265**	**600,794**	**66,695**	**119**	**72,825**	**30,483**	**22,889**	**19,382**	**172,161**	**4,814**	**1,776**	**698**
$250,000,000 under $500,000,000	87	467,349	378,603	39,845	54	44,524	19,143	16,443	15,042	159,367	2,075	903	537
$500,000,000 under $1,000,000,000	133	176,916	222,191	26,850	65	28,301	11,340	6,446	4,339	12,794	2,740	872	160
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals and allied products													
Total	**3,205**	**23,671,175**	**26,589,439**	**3,258,838**	**1,986**	**3,456,972**	**1,135,703**	**1,008,074**	**812,956**	**2,752,071**	**1,136,317**	**554,309**	**50,144**
$250,000,000 under $500,000,000	727	3,313,944	3,677,258	465,755	456	505,693	155,250	161,274	125,082	316,887	106,993	49,527	25,714
$500,000,000 under $1,000,000,000	964	5,693,630	6,177,207	786,548	613	829,345	288,241	228,683	198,257	317,353	56,139	33,745	2,458
$1,000,000,000 or more	1,514	14,663,602	16,734,974	2,006,536	917	2,121,934	692,212	618,117	489,617	2,117,831	973,186	471,037	21,972
Petroleum (including integrated) and coal products													
Total	**1,422**	**51,448,139**	**90,653,915**	**5,719,378**	**806**	**6,364,460**	**1,779,808**	**2,129,275**	**1,697,975**	**14,537,252**	**4,752,619**	**3,285,229**	**403,492**
$250,000,000 under $500,000,000	*20	*232,158	*267,776	*10,784	*8	*14,106	*3,248	*4,127	*4,127	*50,429	*213	—	—
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	*	*	*	*	—	—
$1,000,000,000 or more	1,402	51,215,981	90,386,138	5,708,594	798	6,350,354	1,776,560	2,125,147	1,693,848	14,486,824	4,752,406	3,285,229	403,492
Rubber and miscellaneous plastics products													
Total	**405**	**4,416,754**	**5,753,227**	**333,521**	**229**	**372,260**	**132,236**	**76,438**	**61,425**	**762,980**	**177,269**	**165,257**	**1,303**
$250,000,000 under $500,000,000	*	*	*	*	*	*	*	*	*	*	*	*	—
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	*405	*4,416,754	*5,753,227	*333,521	*229	*372,260	*132,236	*76,438	*61,425	*762,980	*177,269	*165,257	1,303
Leather and leather products													
Total	**85**	**182,015**	**194,838**	**6,193**	**42**	**12,961**	**6,005**	**226**	**169**	**2,619**	**1,995**	**1,789**	**—**
$250,000,000 under $500,000,000	*85	*182,015	*194,838	*6,193	*42	*12,961	*6,005	*226	*169	*2,619	*1,995	*1,789	—
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	*	*	*	*	*	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Stone, clay, and glass products													
Total	**273**	**2,558,790**	**2,485,990**	**258,642**	**190**	**276,930**	**97,025**	**68,115**	**64,073**	**195,628**	**61,953**	**41,877**	**9,548**
$250,000,000 under $500,000,000	82	428,019	387,937	29,146	53	31,073	9,813	3,258	2,478	33,175	26,530	12,880	8,728
$500,000,000 under $1,000,000,000	60	513,606	472,872	48,673	40	55,368	16,180	13,631	13,464	45,715	26,728	22,881	96
$1,000,000,000 or more	131	1,617,165	1,625,182	180,823	97	190,489	71,032	51,226	48,132	116,738	8,694	6,115	724
Primary metal industries													
Total	**781**	**7,393,729**	**6,078,932**	**634,690**	**465**	**685,908**	**176,713**	**195,810**	**141,468**	**1,003,055**	**487,814**	**248,355**	**5,217**
$250,000,000 under $500,000,000	56	245,529	270,120	37,222	36	37,380	13,262	4,742	4,642	16,525	9,799	4,394	—
$500,000,000 under $1,000,000,000	133	710,380	1,382,386	112,723	89	117,571	35,689	17,218	16,015	36,486	14,747	12,154	87
$1,000,000,000 or more	592	6,437,820	4,426,427	484,745	340	530,956	127,761	173,850	120,811	950,044	463,268	231,807	5,129
Fabricated metal products													
Total	**518**	**3,248,785**	**4,456,485**	**350,454**	**322**	**395,821**	**149,052**	**86,088**	**69,628**	**133,072**	**77,893**	**40,629**	**1,334**
$250,000,000 under $500,000,000	193	692,018	887,194	123,941	128	132,724	55,731	19,897	13,520	41,268	15,743	11,889	227
$500,000,000 under $1,000,000,000	*325	*2,556,766	*3,569,291	*226,514	*194	*263,097	*93,321	*66,191	*56,108	*91,804	*62,150	*28,740	*1,107
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*
Machinery, except electrical													
Total	**1,650**	**20,351,724**	**20,782,060**	**3,092,864**	**1,057**	**3,280,317**	**1,266,883**	**940,840**	**657,826**	**2,032,827**	**1,146,376**	**461,317**	**326,357**
$250,000,000 under $500,000,000	522	3,049,596	3,375,391	314,823	357	357,770	139,568	90,062	71,424	274,573	170,688	131,559	795
$500,000,000 under $1,000,000,000	187	1,041,164	1,014,490	66,276	111	89,090	32,190	51,583	17,101	185,471	82,401	41,565	11,008
$1,000,000,000 or more	941	16,260,964	16,392,179	2,711,765	589	2,833,457	1,095,125	799,195	569,302	1,572,783	893,287	288,193	314,554
Electrical and electronic equipment													
Total	**1,905**	**17,403,014**	**19,754,978**	**1,467,396**	**1,144**	**1,686,599**	**543,925**	**411,601**	**356,055**	**2,131,944**	**926,387**	**753,963**	**75,458**
$250,000,000 under $500,000,000	207	1,204,498	1,546,762	149,760	140	159,349	59,112	35,555	20,788	165,919	131,331	118,876	359
$500,000,000 under $1,000,000,000	329	1,955,936	2,466,763	225,637	203	251,110	81,005	41,899	32,632	527,120	239,123	204,014	18,578
$1,000,000,000 or more	1,369	14,242,580	15,741,453	1,091,999	801	1,276,139	403,808	334,148	302,636	1,438,905	555,933	431,073	56,521

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations												
	Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes			Distributions		Receipts by foreign corporations from—			
					Number of foreign corporations	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	All related persons	U.S. corporation filing return		
											Total	Sales of stock in trade	Compensation received for certain services
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Manufacturing—Continued													
Motor vehicles and equipment													
Total	**1,080**	**25,266,113**	**40,709,390**	**852,989**	**703**	**1,242,825**	**451,762**	**667,192**	**319,995**	**6,269,204**	**5,472,374**	**5,311,459**	**27,343**
$250,000,000 under $500,000,000	126	407,105	516,336	20,917	68	30,017	12,128	2,500	1,132	100,190	96,523	78,652	—
$500,000,000 under $1,000,000,000	*954	*24,859,008	*40,193,054	*832,072	*635	*1,212,808	*439,635	*664,692	*318,863	*6,169,014	*5,375,850	*5,232,807	*27,343
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*
Transportation equipment, except motor vehicles													
Total	**419**	**2,690,303**	**2,824,474**	**195,349**	**231**	**238,844**	**83,090**	**16,184**	**8,322**	**451,277**	**268,566**	**207,259**	**15,495**
$250,000,000 under $500,000,000	15	56,085	63,046	1,025	9	2,144	843	—	—	5,933	5,640	1,364	2,825
$500,000,000 under $1,000,000,000	48	267,635	255,677	17,101	30	19,855	9,147	1,674	1,588	42,229	17,583	5,707	1,741
$1,000,000,000 or more	356	2,366,583	2,505,750	177,223	192	216,845	73,100	14,510	6,734	403,116	245,343	200,188	10,929
Instruments and related products													
Total	**224**	**4,496,624**	**4,476,194**	**401,568**	**155**	**453,293**	**156,672**	**112,403**	**84,521**	**922,899**	**127,601**	**100,909**	**2,454**
$250,000,000 under $500,000,000	66	538,833	881,810	85,355	48	87,814	24,768	7,720	7,485	391,995	57,850	51,919	114
$500,000,000 under $1,000,000,000	*158	*3,957,791	*3,594,384	*316,213	*107	*365,480	*131,905	*104,683	*77,037	*530,904	*69,751	*48,990	*2,340
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*
All other manufacturing													
Total	**154**	**555,500**	**616,039**	**56,161**	**102**	**64,185**	**21,593**	**7,296**	**4,898**	**67,910**	**50,170**	**23,202**	**1,394**
$250,000,000 under $500,000,000	*	*	*	*	*	*	*	*	*	*	*	*	—
$500,000,000 under $1,000,000,000	*154	*555,500	*616,039	*56,161	*102	*64,185	*21,593	*7,296	*4,898	*67,910	*50,170	*23,202	*1,394
$1,000,000,000 or more	*	*	*	*	*	*	*	—	—	*	*	*	*
Transportation and Public Utilities													
Total	**855**	**7,523,965**	**5,485,766**	**342,329**	**478**	**494,991**	**113,241**	**99,618**	**63,076**	**555,019**	**284,548**	**198,943**	**5,702**
$250,000,000 under $500,000,000	58	45,708	21,141	1,209	20	2,107	591	100	100	6,439	4,143	—	2,610
$500,000,000 under $1,000,000,000	271	1,109,747	1,912,678	114,020	171	149,149	44,365	28,168	15,526	305,876	189,586	173,913	1,007
$1,000,000,000 or more	526	6,368,510	3,551,947	227,101	287	343,735	68,285	71,350	49,450	242,704	90,820	25,030	2,084
Transportation													
Total	**399**	**3,190,096**	**2,623,486**	**179,284**	**213**	**275,333**	**40,362**	**61,763**	**36,162**	**399,148**	**201,460**	**168,795**	**4,111**
$250,000,000 under $500,000,000	50	45,173	20,851	1,193	18	2,089	591	100	100	6,439	4,143	—	2,610
$500,000,000 under $1,000,000,000	100	769,504	1,504,721	51,864	57	84,322	20,286	6,566	754	260,044	161,368	147,781	645
$1,000,000,000 or more	249	2,375,418	1,097,914	126,227	138	188,921	19,485	55,097	35,308	132,666	35,949	21,015	856
Communication													
Total	**216**	**2,700,693**	**1,664,298**	**80,225**	**126**	**123,890**	**42,693**	**30,325**	**23,733**	**66,391**	**31,101**	**1,268**	**1,558**
$250,000,000 under $500,000,000	*216	*2,700,693	*1,664,298	*80,225	*126	*123,890	*42,693	*30,325	*23,733	*66,391	*31,101	*1,268	*1,558
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	*	*	*	*	*	*
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	—	*
Electric, gas, and sanitary services													
Total	**240**	**1,633,177**	**1,197,982**	**82,820**	**139**	**95,769**	**30,186**	**7,530**	**5,182**	**89,480**	**51,988**	**28,880**	**33**
$250,000,000 under $500,000,000	*	*	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	*65	*149,957	116,268	16,874	45	16,921	6,078	3,076	1,199	25,340	25,340	24,864	15
$1,000,000,000 or more	175	1,483,220	1,081,714	65,945	94	78,847	24,108	4,454	3,982	64,140	26,648	4,015	18
Wholesale and Retail Trade													
Total	**691**	**8,135,833**	**17,408,555**	**952,998**	**363**	**1,047,449**	**407,056**	**218,222**	**163,508**	**2,953,703**	**1,684,330**	**1,632,136**	**8,338**
$250,000,000 under $500,000,000	134	712,046	1,194,183	76,606	74	92,537	11,462	2,123	1,546	390,277	43,456	25,081	1,147
$500,000,000 under $1,000,000,000	101	583,469	1,503,600	55,292	51	60,121	17,176	4,113	2,776	99,887	61,219	53,739	187
$1,000,000,000 or more	456	6,840,318	14,710,772	821,101	238	894,791	378,418	211,986	159,187	2,463,539	1,579,654	1,553,316	7,004
Wholesale trade													
Total	**410**	**4,020,431**	**11,831,852**	**524,237**	**222**	**590,983**	**224,338**	**119,962**	**77,957**	**2,092,162**	**1,660,678**	**1,629,967**	**4,948**
$250,000,000 under $500,000,000	82	599,566	912,561	68,750	45	75,515	5,941	910	657	389,635	42,814	25,081	1,071
$500,000,000 under $1,000,000,000	47	223,412	853,974	28,354	31	30,779	6,263	2,071	1,572	60,613	59,114	53,539	51
$1,000,000,000 or more	281	3,197,453	10,065,316	427,134	146	484,689	212,134	116,982	75,727	1,641,913	1,558,750	1,551,347	3,826
Retail trade Total													
Total	**281**	**4,115,402**	**5,576,703**	**428,761**	**141**	**456,467**	**182,717**	**98,259**	**85,551**	**861,541**	**23,652**	**2,169**	**3,390**
$250,000,000 under $500,000,000	52	112,480	281,621	7,856	29	17,021	5,521	1,213	888	642	642	—	76
$500,000,000 under $1,000,000,000	54	360,057	649,626	26,938	20	29,343	10,913	2,042	1,204	39,274	2,106	200	137
$1,000,000,000 or more	175	3,642,865	4,645,456	393,967	92	410,103	166,283	95,004	83,459	821,626	20,904	1,969	3,178

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations												
	Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes			Distributions		Receipts by foreign corporations from—			
					Number of foreign corporations	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	All related persons	U.S. corporation filing return		
											Total	Sales of stock in trade	Compensation received for certain services
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Wholesale and Retail Trade—Continued													
Retail trade. General merchandise stores													
Total	**202**	**3,059,146**	**2,500,939**	**320,906**	**93**	**339,370**	**144,500**	**96,776**	**84,392**	**75,530**	**20,344**	**—**	**3,254**
$250,000,000 under $500,000,000	*202	*3,059,146	*2,500,939	*320,906	*93	*339,370	*144,500	*96,776	*84,392	*75,530	*20,344	—	*3,254
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	*	*	*	*	—	—
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	—	*
Retail trade. Food stores													
Total	**21**	**932,058**	**2,808,013**	**100,206**	**18**	**100,207**	**31,875**	**270**	**270**	**786,012**	**3,307**	**2,169**	**137**
$250,000,000 under $500,000,000	7	12,677	36,918	2,250	5	2,250	—	—	—	566	566	—	—
$500,000,000 under $1,000,000,000	*14	*919,380	*2,771,094	*97,956	*13	*97,957	*31,875	*270	*270	*785,446	*2,741	*2,169	*137
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*
Retail trade. All other													
Total	**58**	**124,198**	**267,752**	**7,649**	**30**	**16,890**	**6,342**	**1,213**	**888**	**—**	**—**	**—**	**—**
$250,000,000 under $500,000,000	*58	*124,198	*267,752	*7,649	*30	*16,890	*6,342	1,213	888	—	—	—	—
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	—	—	—	—	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, Insurance, and Real Estate													
Total	**1,364**	**26,835,351**	**4,288,737**	**349,453**	**774**	**467,488**	**153,469**	**112,565**	**43,052**	**4,301,723**	**714,575**	**5,345**	**9,772**
$250,000,000 under $500,000,000	132	668,735	197,876	21,366	71	33,060	14,277	1,829	1,603	48,224	7,391	—	11
$500,000,000 under $1,000,000,000	78	397,857	81,596	8,377	44	16,961	4,018	5,777	2,352	23,971	18,374	—	6
$1,000,000,000 or more	1,154	25,768,760	4,009,265	319,710	659	417,467	135,175	104,958	39,097	4,229,529	688,811	5,345	9,756
Banking													
Total	**523**	**17,883,718**	**1,860,869**	**100,844**	**294**	**155,019**	**44,407**	**47,814**	**13,760**	**3,545,791**	**608,765**	**—**	**4,097**
$250,000,000 under $500,000,000	*	*	*	*	*	*	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	*16	*313,930	*35,625	*5,107	*6	*5,742	1,390	133	—	1,583	—	—	—
$1,000,000,000 or more	507	17,569,788	1,825,245	95,737	288	149,278	43,017	47,680	13,760	3,544,208	608,765	—	4,097
Credit agencies other than banks													
Total	**172**	**3,716,137**	**674,356**	**147,979**	**100**	**154,580**	**69,649**	**26,847**	**21,975**	**313,656**	**18,022**	**5,333**	**386**
$250,000,000 under $500,000,000	11	72,895	12,082	8,254	7	8,423	5,374	—	—	7,537	1,064	—	—
$500,000,000 under $1,000,000,000	9	26,279	2,922	704	5	860	238	1,000	296	316	—	—	—
$1,000,000,000 or more	152	3,616,963	659,352	139,021	88	145,296	64,037	25,847	21,679	305,803	16,958	5,333	386
Security, commodity brokers and services													
Total	**67**	**305,957**	**102,888**	**3,569**	**43**	**5,427**	**2,227**	**26,686**	**2**	**69,264**	**26,487**	**—**	**374**
$250,000,000 under $500,000,000	10	7,799	5,844	—637	2	87	—	159	—	154	—	—	—
$500,000,000 under $1,000,000,000	*57	*298,158	*97,044	*4,206	*41	*5,340	*2,227	*26,527	*2	*69,110	*26,487	—	*374
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	—	*
Insurance													
Total	**564**	**4,770,898**	**1,562,541**	**95,257**	**319**	**141,761**	**33,652**	**9,308**	**7,314**	**369,539**	**61,301**	**12**	**4,914**
$250,000,000 under $500,000,000	76	436,310	92,708	6,133	45	13,667	5,374	1,670	1,603	37,233	6,327	—	11
$500,000,000 under $1,000,000,000	34	36,778	32,863	7,123	21	8,851	1,758	2,707	2,053	16,698	13,172	—	6
$1,000,000,000 or more	454	4,297,810	1,436,970	82,001	253	119,242	26,521	4,931	3,658	315,608	41,802	12	4,898
Real estate and holding and other investment companies, except bank holding companies													
Total	**38**	**158,641**	**88,083**	**1,804**	**18**	**10,702**	**3,535**	**1,910**	**—**	**3,473**	**—**	**—**	**—**
$250,000,000 under $500,000,000	*38	*158,641	*88,083	*1,804	*18	*10,702	*3,535	*1,910	—	*3,473	—	—	—
$500,000,000 under $1,000,000,000	*	*	*	*	*	*	*	*	—	*	—	—	—
$1,000,000,000 or more	*	*	—	—	—	—	—	—	—	—	—	—	—
Services													
Total	**493**	**760,995**	**766,704**	**56,241**	**260**	**75,850**	**26,600**	**26,303**	**17,656**	**49,291**	**40,534**	**18,006**	**515**
$250,000,000 under $500,000,000	313	498,877	392,203	33,334	181	40,795	13,153	8,951	7,823	43,674	38,576	18,004	301
$500,000,000 under $1,000,000,000	30	52,782	47,911	1,634	15	2,348	996	531	325	—	—	—	—
$1,000,000,000 or more	150	209,336	326,590	21,273	64	32,707	12,451	16,821	9,508	5,616	1,959	2	214

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued											
	Receipts by foreign corporations from—Continued											
	U.S. corporation filing return—Continued				Any corporations controlled by the U.S. corporation filing return							
	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	Total	Sales of stock in trade	Compensation received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	Others[3]
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All industries[1]												
Total	**2,848,739**	**26,464**	**574,831**	**105,465**	**22,561,890**	**8,147,514**	**3,257,897**	**6,953,079**	**1,404,814**	**1,788,732**	**324,118**	**514,606**
$250,000,000 under $500,000,000	132,011	2,567	74,559	5,801	1,581,321	932,610	144,755	176,512	104,483	87,968	3,096	20,179
$500,000,000 under $1,000,000,000	161,383	244	38,746	23,466	1,281,319	635,432	79,343	255,830	142,344	105,097	13,274	63,126
$1,000,000,000 or more	2,555,345	23,652	461,526	76,198	19,699,250	6,579,471	3,033,799	6,520,737	1,157,987	1,595,667	307,748	431,301
Mining												
Total	**18,013**	**24**	**226**	**5,549**	**67,575**	**11,018**	**450**	**7,480**	**24,638**	**22,907**	**575**	**109**
$250,000,000 under $500,000,000	10,642	—	2	2,594	39,741	2,202	406	2,129	13,500	20,927	99	100
$500,000,000 under $1,000,000,000	5,075	24	207	2,955	15,504	8,816	45	4,932	44	1,164	476	—
$1,000,000,000 or more	2,296	—	17	—	12,330	—	—	418	11,094	817	—	9
Oil and gas extraction												
Total	**15,370**	**—**	**209**	**5,297**	**23,171**	**10,208**	**411**	**5,317**	**—**	**6,299**	**476**	**—**
$250,000,000 under $500,000,000	10,295	—	2	2,437	8,521	2,202	367	385	—	5,135	—	—
$500,000,000 under $1,000,000,000	5,075	—	207	2,860	14,650	8,006	45	4,932	—	1,164	476	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All other mining												
Total	**2,643**	**24**	**17**	**252**	**44,404**	**810**	**39**	**2,163**	**24,638**	**16,607**	**99**	**109**
$250,000,000 under $500,000,000	347	—	—	157	31,220	—	39	1,744	13,500	15,791	99	100
$500,000,000 under $1,000,000,000	—	24	—	95	854	810	—	—	44	—	—	—
$1,000,000,000 or more	2,296	—	17	—	12,329	—	—	418	11,094	816	—	9
Construction												
Total	**35,873**	**—**	**6,425**	**1,418**	**210,701**	**20,958**	**112,914**	**29,774**	**2,460**	**35,524**	**7,556**	**—**
$250,000,000 under $500,000,000	2,134	—	6,338	1,418	177,492	17,498	112,777	23,360	2,440	17,648	2,719	—
$500,000,000 under $1,000,000,000	33,739	—	88	—	33,209	3,460	137	6,414	20	17,877	4,837	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing												
Total	**2,171,443**	**8,442**	**455,096**	**55,897**	**17,313,717**	**7,051,971**	**3,038,425**	**3,880,225**	**1,258,710**	**1,485,909**	**152,638**	**348,645**
$250,000,000 under $500,000,000	97,145	2,327	46,718	1,425	969,049	670,781	27,966	120,519	84,894	38,704	252	20,069
$500,000,000 under $1,000,000,000	105,307	221	34,096	7,214	1,072,097	616,621	54,728	161,968	130,269	61,224	7,045	63,080
$1,000,000,000 or more	1,968,991	5,894	374,282	47,258	15,272,572	5,764,569	2,955,732	3,597,739	1,043,548	1,385,981	145,340	265,496
Food and kindred products												
Total	**105,288**	**—**	**39,862**	**3,927**	**575,903**	**363,154**	**14,608**	**83,953**	**55,668**	**35,761**	**8,807**	**1,525**
$250,000,000 under $500,000,000	4,821	—	24,622	—	43,747	30,038	726	3,871	1,380	4,772	—	—
$500,000,000 under $1,000,000,000	36,269	—	4,705	2,563	320,692	209,620	4,854	48,366	29,159	14,158	5,296	32
$1,000,000,000 or more	64,198	—	10,535	1,364	211,465	123,496	9,028	31,717	25,130	16,831	3,512	1,493
Tobacco manufactures												
Total	**12,829**	**—**	**13,986**	**—**	**138,046**	**67,118**	**12,132**	**11,651**	**6,434**	**3,507**	**—**	**—**
$250,000,000 under $500,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	*12,829	—	*13,986	—	*138,046	*67,118	*12,132	*11,651	*6,434	*3,507	—	—
$1,000,000,000 or more	*	—	*	—	*	*	*	*	*	*	—	—
Textile mill products												
Total	**4,751**	**—**	**3,475**	**—**	**27,924**	**—**	**3,919**	**15,984**	**3,412**	**3,182**	**—**	**—**
$250,000,000 under $500,000,000	—	—	1,180	—	204	—	180	—	—	24	—	—
$500,000,000 under $1,000,000,000	*4,751	—	*2,296	—	*27,721	—	*3,739	*15,984	*3,412	*3,158	—	—
$1,000,000,000 or more	*	—	*	—	*	—	*	*	*	*	—	—
Apparel and other textile products												
Total	**6,996**	**—**	(2)	**—**	**868**	**400**	**27**	**270**	**—**	**63**	**3**	**—**
$250,000,000 under $500,000,000	6,996	—	(2)	—	868	400	27	270	—	63	3	—
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and wood products												
Total	**52,269**	**—**	**515**	**3,127**	**59,849**	**1,622**	**3,520**	**30,592**	**15,221**	**8,716**	**2**	**9,347**
$250,000,000 under $500,000,000	—	—	—	—	1,733	485	—	—	—	1,248	—	—
$500,000,000 under $1,000,000,000	*52,269	—	*515	*3,127	*58,116	*1,137	*3,520	*30,592	*15,221	*7,468	*2	*9,347
$1,000,000,000 or more	*	—	*	*	*	*	*	*	*	*	*	*

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued											
	Receipts by foreign corporations from—Continued											
	U.S. corporation filing return—Continued				Any corporations controlled by the U.S. corporation filing return							Others[3]
	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	Total	Sales of stock in trade	Compensation received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Manufacturing—Continued												
Paper and allied products												
Total	**43,280**	**—**	**8,554**	**2,989**	**74,890**	**40,818**	**7,012**	**10,968**	**12,007**	**3,034**	**90**	**31,260**
$250,000,000 under $500,000,000	2,916	—	—	—	4,226	4,226	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	11,136	—	2,272	735	14,039	3,864	1,964	1,013	4,557	2,461	90	31,260
$1,000,000,000 or more	29,227	—	6,282	2,254	56,625	32,728	5,048	9,956	7,450	573	—	—
Printing and publishing												
Total	**337**	**—**	**910**	**—**	**158,232**	**121,986**	**937**	**28,344**	**3,101**	**3,779**	**—**	**9,115**
$250,000,000 under $500,000,000	301	—	333	—	148,177	114,641	389	28,151	1,943	3,053	—	9,115
$500,000,000 under $1,000,000,000	36	—	577	—	10,054	7,345	548	193	1,158	726	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals and allied products												
Total	**472,367**	**2,241**	**30,807**	**8,226**	**1,590,320**	**652,826**	**147,716**	**321,329**	**229,136**	**127,511**	**3,945**	**25,434**
$250,000,000 under $500,000,000	23,579	2,174	4,963	3	209,850	68,157	9,494	53,277	55,967	16,624	68	45
$500,000,000 under $1,000,000,000	10,830	67	4,262	2,879	256,408	134,445	17,157	38,606	29,610	17,837	1,657	4,805
$1,000,000,000 or more	437,959	—	21,582	5,345	1,124,061	450,224	121,065	229,446	143,559	93,050	2,220	20,583
Petroleum (including integrated) and coal products												
Total	**844,982**	**18**	**175,424**	**17,868**	**9,763,679**	**3,888,225**	**2,133,529**	**2,190,622**	**468,246**	**896,254**	**61,830**	**20,954**
$250,000,000 under $500,000,000	—	—	*113	—	*50,216	*42,631	—	*952	*4,127	*2,505	—	—
$500,000,000 under $1,000,000,000	—	—	*	—	*	*	—	*	*	*	—	—
$1,000,000,000 or more	844,982	18	175,312	17,868	9,713,463	3,845,594	2,133,529	2,189,670	464,118	893,749	61,830	20,954
Rubber and miscellaneous plastics products												
Total	**10,142**	**12**	**439**	**—**	**576,471**	**496,027**	**9,541**	**55,268**	**7,416**	**4,727**	**30**	**9,239**
$250,000,000 under $500,000,000	*	—	*	—	*	*	—	—	*	*	—	—
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	*10,142	12	*439	—	*576,471	*496,027	9,541	55,268	*7,416	*4,727	30	9,239
Leather and leather products												
Total	**—**	**153**	**52**	**—**	**624**	**—**	**11**	**—**	**—**	**—**	**—**	**—**
$250,000,000 under $500,000,000	—	*153	*52	—	*624	—	*11	—	—	—	—	—
$500,000,000 under $1,000,000,000	—	*	*	—	*	—	*	—	—	—	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Stone, clay, and glass products												
Total	**7,607**	**—**	**2,321**	**—**	**133,331**	**81,486**	**2,834**	**17,386**	**13,728**	**9,867**	**—**	**344**
$250,000,000 under $500,000,000	4,754	—	113	—	6,644	332	623	4,851	145	419	—	—
$500,000,000 under $1,000,000,000	2,725	—	944	—	18,643	6,428	192	2,827	5,566	2,990	—	344
$1,000,000,000 or more	128	—	1,264	—	108,044	74,725	2,019	9,708	8,017	6,458	—	—
Primary metal industries												
Total	**148,204**	**3,778**	**76,243**	**—**	**439,725**	**189,241**	**53,152**	**73,742**	**20,823**	**79,168**	**—**	**75,516**
$250,000,000 under $500,000,000	—	—	5,405	—	6,726	6,116	—	—	402	75	—	—
$500,000,000 under $1,000,000,000	249	—	988	—	21,739	6,970	4,117	—	7,171	1,350	—	—
$1,000,000,000 or more	147,954	3,778	69,849	—	411,261	176,155	49,035	73,742	13,250	77,742	—	75,516
Fabricated metal products												
Total	**20,750**	**—**	**6,937**	**5,815**	**54,812**	**18,950**	**4,735**	**3,655**	**16,438**	**9,475**	**—**	**367**
$250,000,000 under $500,000,000	190	—	1,046	—	25,525	18,873	1,409	999	691	2,606	—	—
$500,000,000 under $1,000,000,000	*20,560	—	*5,891	*5,815	*29,287	*77	*3,326	*2,657	*15,748	*6,869	—	367
$1,000,000,000 or more	*	—	*	*	*	*	*	*	*	*	—	—
Machinery, except electrical												
Total	**260,848**	**179**	**34,879**	**12,566**	**849,007**	**125,838**	**148,031**	**212,312**	**223,223**	**94,096**	**2,136**	**37,444**
$250,000,000 under $500,000,000	16,643	—	4,997	422	103,880	46,848	11,968	15,122	18,682	7,262	182	4
$500,000,000 under $1,000,000,000	18,009	119	3,579	661	76,798	3,229	4,528	27,893	32,304	7,250	—	26,271
$1,000,000,000 or more	226,196	59	26,303	11,483	668,328	75,761	131,536	169,297	172,238	79,584	1,954	11,169
Electrical and electronic equipment												
Total	**43,501**	**2,027**	**15,169**	**13**	**1,194,621**	**398,129**	**121,712**	**363,140**	**113,048**	**80,749**	**68,022**	**10,936**
$250,000,000 under $500,000,000	9,106	—	1,699	—	23,684	8,267	1,196	5,506	677	—	—	10,905
$500,000,000 under $1,000,000,000	9,432	—	2,221	13	287,996	217,244	11,133	33,888	13,188	6,512	3	—
$1,000,000,000 or more	24,963	2,027	11,248	—	882,941	172,619	109,383	323,746	99,183	74,237	68,019	31

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued											
	Receipts by foreign corporations from—Continued											
	U.S. corporation filing return—Continued				Any corporations controlled by the U.S. corporation filing return							Others[1]
	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	Total	Sales of stock in trade	Compensation received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Manufacturing—Continued												
Motor vehicles and equipment												
Total	**7$,659**	**—**	**30,$72**	**2**	**781,901**	**101,127**	**350,726**	**1$3,013**	**60,09$**	**93,106**	**5,777**	**14,929**
$250,000,000 under $500,000,000	16,442	—	1,058	—	3,666	1,547	595	—	10	1,509	—	—
$500,000,000 under $1,000,000,000	*59,217	—	*29,515	*2	*778,235	*99,580	*350,132	*153,013	*60,085	*91,597	*5,777	*14,929
$1,000,000,000 or more	*	—	*	*	*	*	*	*	*	*	*	*
Transportation equipment, except motor vehicles												
Total	**34,408**	**34**	**4,701**	**1,363**	**13$,198**	**91,$19**	**4,$74**	**30,821**	**2,597**	**4,975**	**4**	**47,$14**
$250,000,000 under $500,000,000	—	—	163	1,000	293	293	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	6,075	34	3,138	363	24,646	21,716	1,701	779	—	450	—	—
$1,000,000,000 or more	28,333	—	1,401	—	110,258	69,509	2,874	30,042	2,597	4,525	4	47,514
Instruments and related products												
Total	**13,638**	**—**	**3,217**	**—**	**740,$76**	**408,799**	**18,920**	**269,$13**	**7,891**	**26,622**	**1,992**	**54,722**
$250,000,000 under $500,000,000	2,180	—	531	—	334,144	318,891	1,250	6,237	4,537	764	—	—
$500,000,000 under $1,000,000,000	*11,458	—	*2,687	—	*406,432	*89,908	*17,670	*263,276	*3,353	*25,858	*1,992	*54,722
$1,000,000,000 or more	*	—	*	—	*	*	*	*	*	*	*	*
All other manufacturing												
Total	**13,586**	**—**	**7,034**	**—**	**17,740**	**4,706**	**787**	**7,662**	**227**	**1,320**	**—**	**—**
$250,000,000 under $500,000,000	*	—	*	—	*	*	*	*	*	*	—	—
$500,000,000 under $1,000,000,000	*13,586	—	*7,034	—	*17,740	*4,706	*787	*7,662	*227	*1,320	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Transportation and Public Utilities												
Total	**40,816**	**10,177**	**10,192**	**12,102**	**267,831**	**22,268**	**47,5$9**	**119,107**	**12,798**	**52,81$**	**1,33$**	**2,640**
$250,000,000 under $500,000,000	—	—	107	—	2,296	1,234	130	888	—	44	—	—
$500,000,000 under $1,000,000,000	12,939	—	1,723	—	116,290	5,862	22,346	53,773	9,486	15,555	370	—
$1,000,000,000 or more	27,877	10,177	8,362	12,102	149,245	15,172	25,084	64,446	3,312	37,216	965	2,640
Transportation												
Total	**12,479**	**—**	**2,107**	**11,720**	**197,689**	**16,720**	**22,110**	**108,722**	**1,411**	**38,883**	**370**	**—**
$250,000,000 under $500,000,000	—	—	107	—	2,296	1,234	130	888	—	44	—	—
$500,000,000 under $1,000,000,000	12,479	—	463	—	98,675	5,299	21,623	49,840	576	12,885	370	—
$1,000,000,000 or more	—	—	1,537	11,720	96,717	10,186	358	57,994	835	25,954	—	—
Communication												
Total	**9,400**	**10,177**	**4,657**	**—**	**35,290**	**1,179**	**15,956**	**3,984**	**10,539**	**2,771**	**—**	**—**
$250,000,000 under $500,000,000	*9,400	*10,177	*4,657	—	*35,290	*1,179	*15,956	*3,984	*10,539	*2,771	—	—
$500,000,000 under $1,000,000,000	—	—	*	—	*	*	*	*	*	*	—	—
$1,000,000,000 or more	*	*	*	—	*	*	*	*	*	*	—	—
Electric, gas, and sanitary services												
Total	**18,937**	**—**	**3,428**	**383**	**34,8$2**	**4,370**	**9,493**	**6,402**	**848**	**11,161**	**965**	**2,640**
$250,000,000 under $500,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	460	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	18,477	—	3,428	383	34,852	4,370	9,493	6,402	848	11,161	965	2,640
Wholesale and Retail Trade												
Total	**19,981**	**240**	**14,635**	**804**	**1,262,060**	**1,037,018**	**10,888**	**56,410**	**12,925**	**20,360**	**9,944**	**7,313**
$250,000,000 under $500,000,000	15,482	240	467	364	346,821	240,895	344	365	—	786	—	—
$500,000,000 under $1,000,000,000	4,313	—	2,425	435	38,668	673	802	28,743	955	7,180	—	—
$1,000,000,000 or more	185	—	11,743	4	876,571	795,450	9,742	27,302	11,970	12,394	9,944	7,313
Wholesale trade												
Total	**19,981**	**—**	**3,5$7**	**42**	**424,170**	**281,8$0**	**8,436**	**2,207**	**6,977**	**9,337**	**3,852**	**7,313**
$250,000,000 under $500,000,000	15,482	—	467	38	346,821	240,895	344	365	—	786	—	—
$500,000,000 under $1,000,000,000	4,313	—	1,211	—	1,500	—	—	—	895	290	—	—
$1,000,000,000 or more	185	—	1,879	4	75,849	40,955	8,092	1,842	6,082	8,262	3,852	7,313
Retail trade Total												
Total	**—**	**240**	**11,078**	**761**	**837,890**	**755,168**	**2,452**	**54,203**	**5,948**	**11,022**	**6,092**	**—**
$250,000,000 under $500,000,000	—	240	—	326	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	—	—	1,214	435	37,168	673	802	28,743	60	6,890	—	—
$1,000,000,000 or more	—	—	9,864	—	800,721	754,495	1,650	25,460	5,888	4,132	6,092	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued											
	Receipts by foreign corporations from—Continued											
	U.S. corporation filing return—Continued				Any corporations controlled by the U.S. corporation filing return							Others[1]
	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	Total	Sales of stock in trade	Compensation received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Wholesale and Retail Trade—Continued												
Retail trade: General merchandise stores												
Total	—	—	11,078	—	55,185	111	2,452	29,736	5,808	7,982	6,092	—
$250,000,000 under $500,000,000	—	—	*11,078	—	*55,185	*111	*2,452	*29,736	*5,808	*7,982	*6,092	—
$500,000,000 under $1,000,000,000	—	—	*	—	*	—	*	*	*	*	—	—
$1,000,000,000 or more	—	—	*	—	*	*	*	*	*	*	*	—
Retail trade: Food stores												
Total	—	240	—	761	782,704	755,057	—	24,467	140	3,041	—	—
$250,000,000 under $500,000,000	—	240	—	326	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	—	—	—	*435	*782,704	*755,057	—	*24,467	*140	*3,041	—	—
$1,000,000,000 or more	—	—	—	*	*	*	—	*	*	*	—	—
Retail trade: All other												
Total	—	—	—	—	—	—	—	—	—	—	—	—
$250,000,000 under $500,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Finance, Insurance, and Real Estate												
Total	562,289	7,581	66,651	29,695	3,431,250	4,280	47,207	2,857,297	90,283	168,698	152,070	155,898
$250,000,000 under $500,000,000	6,283	—	1,064	—	40,823	—	2,679	26,587	1,669	9,860	27	10
$500,000,000 under $1,000,000,000	10	—	208	12,862	5,552	—	1,286	—	1,570	2,097	544	45
$1,000,000,000 or more	555,996	7,581	65,379	16,833	3,384,875	4,280	43,242	2,830,710	87,045	156,742	151,499	155,842
Banking												
Total	542,429	7,581	52,303	85	2,781,774	—	24,092	2,616,947	42,289	95,863	—	155,251
$250,000,000 under $500,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	—	—	—	—	1,583	—	—	—	—	1,583	—	—
$1,000,000,000 or more	542,429	7,581	52,303	85	2,780,191	—	24,092	2,616,947	42,289	94,280	—	155,251
Credit agencies other than banks												
Total	8,845	—	3,231	(2)	295,418	4,280	13,599	204,231	16,312	56,939	—	217
$250,000,000 under $500,000,000	—	—	1,064	—	6,472	—	53	—	—	6,420	—	—
$500,000,000 under $1,000,000,000	—	—	—	(2)	316	—	—	—	—	316	—	—
$1,000,000,000 or more	8,845	—	2,167	—	288,629	4,280	13,547	204,231	16,312	50,203	—	217
Security, commodity brokers and services												
Total	—	—	—	—	42,431	—	338	154	27,193	—	—	346
$250,000,000 under $500,000,000	—	—	—	—	154	—	—	154	—	—	—	—
$500,000,000 under $1,000,000,000	—	—	—	—	*42,277	—	*338	—	*27,193	—	—	*346
$1,000,000,000 or more	—	—	—	—	*	—	*	—	*	—	—	*
Insurance												
Total	11,015	—	11,117	29,610	308,155	—	7,492	35,965	4,489	14,109	152,070	83
$250,000,000 under $500,000,000	6,283	—	—	—	30,896	—	941	26,433	1,669	1,825	27	10
$500,000,000 under $1,000,000,000	10	—	208	12,862	3,481	—	1,286	—	1,570	26	544	45
$1,000,000,000 or more	4,722	—	10,909	16,748	273,778	—	5,265	9,532	1,250	12,258	151,499	28
Real estate and holding and other investment companies, except bank holding companies												
Total	—	—	—	—	3,473	—	1,686	—	—	1,787	—	—
$250,000,000 under $500,000,000	—	—	—	—	*3,473	—	1,686	—	—	*1,787	—	—
$500,000,000 under $1,000,000,000	—	—	—	—	*	—	—	—	—	*	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Services												
Total	324	—	21,605	—	8,756	—	454	2,786	2,999	2,518	—	—
$250,000,000 under $500,000,000	324	—	19,862	—	5,099	—	454	2,664	1,981	—	—	—
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	—	—	1,743	—	3,658	—	—	122	1,018	2,518	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued													
	Payments by foreign corporations to—													
	All related persons	U.S. corporation filing return						Any corporations controlled by the U.S. corporation filing return						Other[3]
		Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All industries[1]														
Total	**62,796,583**	**29,801,959**	**19,827,532**	**882,551**	**2,446,875**	**4,095,380**	**1,831,209**	**31,523,039**	**18,579,766**	**2,118,671**	**5,929,101**	**2,474,957**	**1,714,423**	**1,471,586**
$250,000,000 under $500,000,000	3,140,872	2,031,703	1,124,252	152,824	193,365	298,318	179,015	1,096,563	564,512	97,306	149,689	140,119	109,548	12,606
$500,000,000 under $1,000,000,000	3,747,619	1,830,485	917,666	122,557	57,571	375,916	174,976	1,877,222	1,108,362	143,045	210,184	236,619	122,577	39,912
$1,000,000,000 or more	55,908,093	25,939,771	17,785,614	607,170	2,195,939	3,421,146	1,477,218	28,549,254	16,906,892	1,878,321	5,569,228	2,098,219	1,482,298	1,419,069
Mining														
Total	**214,871**	**100,114**	**9,709**	**15,690**	**14**	**44,330**	**16,946**	**108,344**	**6,371**	**1,839**	**39,419**	**29,408**	**29,340**	**6,413**
$250,000,000 under $500,000,000	98,110	36,636	—	6,933	13	20,930	8,323	61,339	2,202	1,293	14,563	16,226	25,296	135
$500,000,000 under $1,000,000,000	75,950	45,731	8,982	7,875	1	7,322	8,563	30,219	4,169	74	24,457	25	1,287	—
$1,000,000,000 or more	40,810	17,746	727	882	—	16,078	59	16,786	—	472	399	13,157	2,758	6,278
Oil and gas extraction														
Total	**98,295**	**48,501**	**8,982**	**12,120**	**1**	**6,208**	**8,200**	**49,794**	**6,363**	**805**	**24,608**	**2,276**	**13,776**	**—**
$250,000,000 under $500,000,000	25,580	5,972	—	4,609	—	400	961	19,609	2,202	731	151	2,276	12,489	—
$500,000,000 under $1,000,000,000	72,714	42,529	8,982	7,511	1	5,808	7,239	30,186	4,161	74	24,457	—	1,287	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All other mining														
Total	**116,576**	**51,613**	**727**	**3,570**	**13**	**38,122**	**8,746**	**58,550**	**9**	**1,034**	**14,810**	**27,132**	**15,564**	**6,413**
$250,000,000 under $500,000,000	72,530	30,665	—	2,323	13	20,530	7,363	41,730	—	562	14,411	13,950	12,807	135
$500,000,000 under $1,000,000,000	3,236	3,202	—	364	—	1,514	1,323	34	9	—	—	25	—	—
$1,000,000,000 or more	40,809	17,746	727	882	—	16,078	60	16,785	—	472	399	13,157	2,758	6,278
Construction														
Total	**232,214**	**104,751**	**1,292**	**51,275**	**1,382**	**21,510**	**26,837**	**127,464**	**24,694**	**22,970**	**29,951**	**7,758**	**38,634**	**—**
$250,000,000 under $500,000,000	172,944	75,895	1,292	38,922	1,382	19,712	12,205	97,050	24,694	22,800	23,538	7,515	15,512	—
$500,000,000 under $1,000,000,000	59,270	28,856	—	12,353	—	1,798	14,632	30,414	—	170	6,414	243	23,122	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing														
Total	**54,556,533**	**25,717,365**	**17,404,115**	**783,750**	**1,698,701**	**3,747,448**	**1,433,418**	**27,484,572**	**17,585,182**	**1,967,775**	**3,567,888**	**2,324,702**	**1,384,401**	**1,354,596**
$250,000,000 under $500,000,000	2,654,612	1,776,680	1,097,082	105,412	128,796	249,537	124,599	865,553	514,070	65,608	85,522	111,673	60,019	12,378
$500,000,000 under $1,000,000,000	3,283,209	1,567,142	821,689	97,236	27,045	346,782	118,398	1,676,404	1,077,882	119,809	126,513	227,549	74,341	39,663
$1,000,000,000 or more	48,618,713	22,373,543	15,485,344	581,101	1,542,859	3,151,130	1,190,421	24,942,615	15,993,230	1,782,359	3,355,853	1,985,480	1,250,040	1,302,555
Food and kindred products														
Total	**1,223,919**	**548,242**	**287,207**	**32,682**	**21,451**	**114,063**	**72,784**	**674,721**	**248,004**	**26,386**	**85,206**	**185,157**	**34,364**	**956**
$250,000,000 under $500,000,000	221,732	174,651	126,707	8,733	20,000	9,171	7,803	47,081	23,913	1,051	3,871	12,368	5,780	—
$500,000,000 under $1,000,000,000	544,317	215,499	105,699	21,370	144	62,371	16,115	327,863	167,293	14,512	46,758	72,341	15,875	956
$1,000,000,000 or more	457,870	158,092	54,801	2,578	1,306	42,521	48,867	299,777	56,798	10,823	34,577	100,448	12,709	—
Tobacco manufactures														
Total	**274,385**	**117,399**	**89,084**	**2,460**	**2,129**	**9,587**	**13,361**	**156,986**	**109,135**	**14,319**	**11,796**	**12,481**	**6,701**	**—**
$250,000,000 under $500,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	*274,385	*117,399	*89,084	*2,460	*2,129	*9,587	*13,361	*156,986	*109,135	*14,319	*11,796	*12,481	*6,701	—
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	—
Textile mill products														
Total	**73,222**	**43,601**	**29,658**	**2,467**	**—**	**8,940**	**2,307**	**29,621**	**818**	**3,863**	**15,984**	**3,412**	**4,404**	**—**
$250,000,000 under $500,000,000	3,179	2,270	618	107	—	1,517	29	909	702	147	—	—	24	—
$500,000,000 under $1,000,000,000	*70,043	*41,331	*29,040	*2,360	—	*7,423	*2,278	*28,712	117	*3,716	*15,984	*3,412	*4,380	—
$1,000,000,000 or more	*	*	*	*	—	*	*	*	—	*	*	*	*	—
Apparel and other textile products														
Total	**28,664**	**23,432**	**17,463**	**83**	**—**	**345**	**5,473**	**5,232**	**4,477**	**209**	**—**	**79**	**371**	**—**
$250,000,000 under $500,000,000	28,664	23,432	17,463	83	—	345	5,473	5,232	4,477	209	—	79	371	—
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and wood products														
Total	**231,148**	**148,780**	**43,355**	**4,103**	**30,027**	**46,461**	**16,896**	**68,882**	**1,226**	**3,600**	**39,391**	**16,303**	**8,009**	**13,486**
$250,000,000 under $500,000,000	576	277	—	30	—	247	—	300	—	142	—	—	46	—
$500,000,000 under $1,000,000,000	*230,572	*148,504	*43,355	*4,073	*30,027	*46,214	*16,896	*68,582	*1,226	*3,458	*39,391	*16,303	*7,963	*13,486
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Footnotes at end of table

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[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued													
	Payments by foreign corporations to—													
	All related persons	U.S. corporation filing return						Any corporations controlled by the U.S. corporation filing return						Other[1]
		Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Manufacturing—Continued														
Paper and allied products														
Total	**634,806**	**553,479**	**299,958**	**2,205**	**30,976**	**158,904**	**52,725**	**70,037**	**24,357**	**6,636**	**16,738**	**18,209**	**3,203**	**11,289**
$250,000,000 under $500,000,000	7,289	6,341	3,072	33	—	481	647	947	738	93	—	116	—	1
$500,000,000 under $1,000,000,000	66,375	31,007	6,263	1,446	—	14,254	8,604	24,079	13,884	1,201	1,013	6,193	1,709	11,289
$1,000,000,000 or more	561,141	516,130	290,623	726	30,976	144,169	43,474	45,011	9,735	5,342	15,726	11,900	1,494	—
Printing and publishing														
Total	**84,085**	**48,489**	**21,054**	**3,605**	**—**	**17,048**	**5,730**	**35,594**	**20,812**	**1,112**	**3,834**	**5,560**	**4,174**	**2**
$250,000,000 under $500,000,000	47,122	24,362	8,559	726	—	11,789	3,279	22,758	11,589	631	2,800	4,584	3,053	2
$500,000,000 under $1,000,000,000	36,963	24,127	12,495	2,878	—	5,258	2,451	12,836	9,223	481	1,034	976	1,121	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals and allied products														
Total	**5,132,181**	**2,715,259**	**1,459,906**	**120,516**	**152,760**	**655,544**	**254,094**	**2,405,388**	**1,281,628**	**210,326**	**317,039**	**315,403**	**177,664**	**11,533**
$250,000,000 under $500,000,000	612,162	321,926	87,908	40,742	17,726	100,209	56,014	290,235	141,886	23,246	30,032	57,672	33,308	—
$500,000,000 under $1,000,000,000	1,236,972	496,252	250,017	8,256	2,422	161,788	48,104	736,120	521,140	73,755	29,264	58,694	31,966	4,600
$1,000,000,000 or more	3,283,047	1,897,081	1,121,981	71,517	132,613	393,546	149,976	1,379,033	618,603	113,325	257,742	199,038	112,390	6,933
Petroleum (including integrated) and coal products														
Total	**25,562,131**	**6,568,705**	**4,158,347**	**45,342**	**1,217,183**	**1,027,755**	**110,070**	**17,919,411**	**13,629,248**	**835,649**	**1,697,722**	**992,653**	**639,571**	**1,074,015**
$250,000,000 under $500,000,000	*92,225	*42,811	*41,575	—	*952	—	*284	*49,414	*42,158	—	—	*4,127	*3,128	—
$500,000,000 under $1,000,000,000	*	*	*	—	*	—	*	*	*	—	—	*	*	—
$1,000,000,000 or more	25,469,907	6,525,894	4,116,772	45,342	1,216,231	1,027,755	109,786	17,869,998	13,587,089	835,649	1,697,722	988,526	636,443	1,074,015
Rubber and miscellaneous plastics products														
Total	**982,818**	**383,283**	**206,996**	**52,215**	**4,417**	**65,064**	**21,245**	**560,892**	**465,895**	**11,816**	**49,038**	**5,720**	**13,760**	**38,643**
$250,000,000 under $500,000,000	*	*	*	*	—	*	*	*	*	*	—	*	*	—
$500,000,000 under $1,000,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000,000 or more	*982,818	*383,283	*206,996	*52,215	4,417	*65,064	*21,245	*560,892	*465,895	*11,816	49,038	*5,720	*13,760	38,643
Leather and leather products														
Total	**1,441**	**789**	**(2)**	**88**	**—**	**198**	**503**	**652**	**—**	**11**	**—**	**28**	**—**	**—**
$250,000,000 under $500,000,000	*1,441	*789	* (2)	*88	—	*198	*503	*652	—	*11	—	*28	—	—
$500,000,000 under $1,000,000,000	*	*	*	*	—	*	*	*	—	*	—	*	—	—
$1,000,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Stone, clay, and glass products														
Total	**270,277**	**135,185**	**65,725**	**7,939**	**3,157**	**41,920**	**8,321**	**129,352**	**71,080**	**2,355**	**17,511**	**22,830**	**9,899**	**5,741**
$250,000,000 under $500,000,000	40,307	10,654	1,334	4,921	—	3,229	496	29,654	21,092	335	5,464	29	728	—
$500,000,000 under $1,000,000,000	68,732	28,662	16,916	1,692	—	6,882	1,239	34,330	19,458	192	5,029	6,749	2,560	5,741
$1,000,000,000 or more	161,237	95,869	47,474	1,326	3,157	31,810	6,586	65,368	30,530	1,828	7,018	16,051	6,611	—
Primary metal industries														
Total	**1,290,737**	**603,040**	**386,107**	**12,115**	**41,901**	**141,460**	**9,647**	**650,958**	**159,567**	**36,069**	**284,613**	**35,081**	**105,137**	**36,738**
$250,000,000 under $500,000,000	20,363	15,645	10,545	202	—	4,024	658	4,718	4,244	—	—	402	72	—
$500,000,000 under $1,000,000,000	38,109	20,807	7,383	864	94	10,421	2,045	17,302	4,618	2,737	—	6,534	2,042	—
$1,000,000,000 or more	1,232,264	566,588	368,179	11,049	41,807	127,015	6,944	628,938	150,705	33,332	284,613	28,146	103,023	36,738
Fabricated metal products														
Total	**316,463**	**188,226**	**74,331**	**13,448**	**7,767**	**47,787**	**12,984**	**112,688**	**55,435**	**8,840**	**2,804**	**33,414**	**8,462**	**15,550**
$250,000,000 under $500,000,000	129,049	74,337	39,997	4,552	1,716	18,959	1,862	42,707	31,933	5,407	986	768	2,643	12,006
$500,000,000 under $1,000,000,000	*187,414	*113,889	*34,334	*8,896	*6,051	*28,828	*11,122	*69,981	*23,503	*3,432	*1,818	*32,646	*5,819	3,544
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	—
Machinery, except electrical														
Total	**5,200,525**	**4,291,745**	**2,500,861**	**198,121**	**78,839**	**655,172**	**672,978**	**893,064**	**112,387**	**196,738**	**177,007**	**264,351**	**103,076**	**15,716**
$250,000,000 under $500,000,000	526,207	395,602	224,840	24,274	43,123	65,339	12,137	130,606	28,543	23,968	35,680	20,882	7,062	—
$500,000,000 under $1,000,000,000	157,700	77,930	39,200	12,094	406	17,702	5,919	66,236	16,067	4,134	3,990	33,699	4,763	13,534
$1,000,000,000 or more	4,516,618	3,818,214	2,236,821	161,752	35,310	572,130	654,922	696,222	67,777	168,636	137,337	209,769	91,250	2,182
Electrical and electronic equipment														
Total	**2,755,365**	**1,439,763**	**1,018,796**	**63,710**	**54,887**	**96,719**	**77,906**	**1,315,233**	**323,910**	**188,578**	**361,773**	**299,528**	**94,358**	**370**
$250,000,000 under $500,000,000	410,404	336,661	231,945	14,199	34,347	26,745	21,743	73,373	51,496	7,421	914	8,148	4,691	370
$500,000,000 under $1,000,000,000	640,927	377,067	195,597	29,314	20,532	24,609	7,294	263,860	193,494	9,656	27,650	16,822	6,986	—
$1,000,000,000 or more	1,704,035	726,036	591,253	20,197	8	45,364	48,870	977,999	78,920	171,501	333,209	274,558	82,682	—

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued													
	Payments by foreign corporations to—													
	All related persons	U.S. corporation filing return						Any corporations controlled by the U.S. corporation filing return						Other[1]
		Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Manufacturing—Continued														
Motor vehicles and equipment														
Total	**8,150,876**	**6,919,132**	**5,981,651**	**189,431**	**37,672**	**569,521**	**30,975**	**1,231,726**	**453,798**	**397,880**	**87,904**	**77,557**	**113,683**	**18**
$250,000,000 under $500,000,000	44,771	39,762	29,664	1,757	1,659	1,972	4,190	5,009	1,428	595	1,492	—	358	—
$500,000,000 under $1,000,000,000	*8,106,104	*6,879,369	*5,951,988	*187,674	*36,014	*567,549	*26,784	*1,226,717	*452,370	*397,285	*86,413	*77,557	*113,325	*18
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Transportation equipment, except motor vehicles														
Total	**313,664**	**207,703**	**162,959**	**19,102**	**5,670**	**2,212**	**14,750**	**104,129**	**44,421**	**7,961**	**22,924**	**6,966**	**21,419**	**1,832**
$250,000,000 under $500,000,000	2,797	1,897	1,175	230	100	—	63	899	899	—	—	—	—	—
$500,000,000 under $1,000,000,000	54,988	27,809	16,566	8,017	—	1,466	1,175	27,178	21,716	3,998	779	208	478	—
$1,000,000,000 or more	255,880	177,996	145,218	10,855	5,570	746	13,512	76,052	21,806	3,963	22,145	6,758	20,941	1,832
Instruments and related products														
Total	**1,889,571**	**702,524**	**546,305**	**9,595**	**6,000**	**84,052**	**43,704**	**1,058,339**	**533,282**	**14,273**	**365,585**	**28,199**	**35,047**	**128,707**
$250,000,000 under $500,000,000	471,696	278,220	257,271	2,303	6,000	3,051	5,070	193,476	179,387	1,365	3,001	4,631	1,256	—
$500,000,000 under $1,000,000,000	*1,417,874	*424,304	*289,034	*7,293	—	*81,001	*38,634	*864,863	*353,896	*12,909	*362,584	*23,567	*33,791	*128,707
$1,000,000,000 or more	*	*	*	*	—	*	*	*	*	*	*	*	*	*
All other manufacturing														
Total	**140,255**	**78,586**	**54,354**	**4,524**	**3,865**	**4,698**	**6,964**	**61,668**	**45,701**	**1,153**	**11,019**	**1,770**	**1,099**	**—**
$250,000,000 under $500,000,000	*	*	*	*	*	*	*	*	*	*	*	*	*	—
$500,000,000 under $1,000,000,000	*140,255	*78,586	*54,354	*4,524	*3,865	*4,698	*6,964	*61,668	*45,701	*1,153	*11,019	*1,770	*1,099	—
$1,000,000,000 or more	*	*	*	*	—	—	—	—	—	—	—	—	—	—
Transportation and Public Utilities														
Total	**504,795**	**215,599**	**59,469**	**7,597**	**41,159**	**47,484**	**42,891**	**282,336**	**65,763**	**53,113**	**75,870**	**33,417**	**51,443**	**6,859**
$250,000,000 under $500,000,000	2,280	251	—	78	—	100	73	2,029	1,234	129	624	—	42	—
$500,000,000 under $1,000,000,000	159,177	59,093	14,978	1,373	5,204	15,317	15,876	100,085	23,199	21,771	31,860	4,997	16,972	—
$1,000,000,000 or more	343,338	156,256	44,491	6,147	35,954	32,067	26,942	180,222	41,330	31,213	43,387	28,421	34,430	6,859
Transportation														
Total	**243,195**	**67,298**	**8,485**	**5,231**	**6,532**	**23,773**	**11,484**	**175,896**	**20,954**	**29,558**	**66,639**	**21,443**	**36,039**	**—**
$250,000,000 under $500,000,000	2,280	251	—	78	—	100	73	2,029	1,234	129	624	—	42	—
$500,000,000 under $1,000,000,000	107,037	24,240	8,485	617	5,204	—	5,215	82,797	16,676	21,021	28,675	772	14,495	—
$1,000,000,000 or more	133,878	42,808	—	4,536	1,328	23,673	6,195	91,070	3,045	8,408	37,340	20,671	21,502	—
Communication														
Total	**165,760**	**128,647**	**47,606**	**1,660**	**33,968**	**21,888**	**18,676**	**37,113**	**7,013**	**15,730**	**3,234**	**8,429**	**2,578**	**—**
$250,000,000 under $500,000,000	*165,760	*128,647	*47,606	*1,660	*33,968	*21,888	*18,676	*37,113	*7,013	*15,730	*3,234	*8,429	*2,578	—
$500,000,000 under $1,000,000,000	*	*	*	*	—	*	*	*	*	*	*	*	*	—
$1,000,000,000 or more	*	*	*	*	*	*	*	*	*	*	*	*	*	—
Electric, gas, and sanitary services														
Total	**95,840**	**19,654**	**3,378**	**707**	**659**	**1,824**	**12,731**	**69,326**	**37,796**	**7,825**	**5,996**	**3,546**	**12,826**	**6,859**
$250,000,000 under $500,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000,000 under $1,000,000,000	1,681	1,668	—	519	—	1,010	137	13	—	—	—	13	—	—
$1,000,000,000 or more	94,159	17,986	3,378	188	659	814	12,595	69,313	37,796	7,825	5,996	3,532	12,826	6,859
Wholesale and Retail Trade														
Total	**3,585,147**	**2,578,365**	**2,339,423**	**13,301**	**18,689**	**177,611**	**8,918**	**999,770**	**897,253**	**12,611**	**28,850**	**17,915**	**23,434**	**7,012**
$250,000,000 under $500,000,000	71,300	42,984	25,414	435	3,500	2,114	2,504	28,295	22,311	964	150	9	2,889	21
$500,000,000 under $1,000,000,000	127,773	96,306	72,017	2,680	15,177	3,002	1,715	31,467	3,112	802	20,941	1,108	5,234	—
$1,000,000,000 or more	3,386,074	2,439,076	2,241,993	10,186	11	172,495	4,699	940,008	871,830	10,846	7,759	16,799	15,310	6,991
Wholesale trade														
Total	**2,507,452**	**2,321,725**	**2,175,144**	**8,627**	**7,798**	**113,396**	**5,808**	**178,715**	**134,858**	**9,034**	**2,802**	**5,822**	**11,990**	**7,012**
$250,000,000 under $500,000,000	58,254	30,063	15,414	368	3,500	901	863	28,170	22,311	964	150	9	2,764	21
$500,000,000 under $1,000,000,000	79,628	73,393	63,327	1,448	4,287	1,002	1,715	6,236	3,112	—	1,327	1,066	500	—
$1,000,000,000 or more	2,369,570	2,218,270	2,096,403	6,811	11	111,493	3,230	144,310	109,435	8,070	1,325	4,747	8,726	6,991
Retail trade Total														
Total	**1,077,695**	**256,640**	**164,280**	**4,674**	**10,890**	**64,215**	**3,110**	**821,055**	**762,395**	**3,578**	**26,048**	**12,094**	**11,443**	**—**
$250,000,000 under $500,000,000	13,046	12,921	10,000	67	—	1,213	1,641	125	—	—	—	—	125	—
$500,000,000 under $1,000,000,000	48,145	22,913	8,690	1,232	10,890	2,000	—	25,232	—	802	19,614	42	4,734	—
$1,000,000,000 or more	1,016,504	220,806	145,590	3,376	—	61,002	1,469	795,698	762,395	2,776	6,434	12,052	6,584	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued													
	Payments by foreign corporations to—													
	All related persons	U.S. corporation filing return						Any corporations controlled by the U.S. corporation filing return						Other[1]
		Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Wholesale and Retail Trade—Continued														
Retail trade. General merchandise stores														
Total	**156,129**	**91,136**	**3,988**	**2,632**	**10,890**	**62,871**	**1,469**	**64,993**	**8,996**	**3,578**	**26,048**	**11,954**	**8,959**	**–**
$250,000,000 under $500,000,000	*156,129	*91,136	*3,988	*2,632	*10,890	*62,871	*1,469	*64,993	*8,996	*3,578	*26,048	*11,954	*8,959	–
$500,000,000 under $1,000,000,000	*	*	–	*	*	*	–	*	–	*	*	*	*	–
$1,000,000,000 or more	*	*	*	*	–	*	*	*	*	*	*	*	*	–
Retail trade. Food stores														
Total	**907,858**	**151,796**	**149,437**	**2,042**	**–**	**130**	**–**	**756,062**	**753,399**	**–**	**–**	**140**	**2,484**	**–**
$250,000,000 under $500,000,000	67	67	–	67	–	–	–	–	–	–	–	–	–	–
$500,000,000 under $1,000,000,000	*907,791	*151,729	*149,437	*1,975	–	*130	–	*756,062	*753,399	–	–	*140	*2,484	–
$1,000,000,000 or more	*	*	*	*	–	*	–	*	*	–	–	*	*	–
Retail trade. All other														
Total	**13,708**	***13,708**	**10,854**	**–**	**–**	**1,213**	**1,641**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
$250,000,000 under $500,000,000	*13,708	*13,708	*10,854	–	–	1,213	1,641	–	–	–	–	–	–	–
$500,000,000 under $1,000,000,000	*	*	*	–	–	–	–	–	–	–	–	–	–	–
$1,000,000,000 or more	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance, Insurance, and Real Estate														
Total	**3,517,530**	**913,315**	**13,051**	**8,860**	**627,268**	**37,797**	**212,243**	**2,507,509**	**502**	**56,293**	**2,186,772**	**56,297**	**184,537**	**96,706**
$250,000,000 under $500,000,000	37,552	3,593	–	361	21	–	2,659	33,887	–	2,634	24,942	1,670	4,634	71
$500,000,000 under $1,000,000,000	28,227	19,346	–	104	10,144	1,164	3,247	8,633	–	418	–	2,698	1,621	249
$1,000,000,000 or more	3,451,751	890,376	13,051	8,395	617,104	36,633	206,337	2,464,989	502	53,241	2,161,830	51,929	178,282	96,386
Banking														
Total	**2,957,584**	**781,417**	**–**	**4,075**	**584,901**	**23,660**	**164,630**	**2,080,239**	**–**	**30,593**	**1,948,194**	**8,117**	**91,006**	**95,928**
$250,000,000 under $500,000,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–
$500,000,000 under $1,000,000,000	2,049	–	–	–	–	–	–	2,049	–	394	–	128	1,527	–
$1,000,000,000 or more	2,955,535	781,417	–	4,075	584,901	23,660	164,630	2,078,190	–	30,198	1,948,194	7,989	89,480	95,928
Credit agencies other than banks														
Total	**399,023**	**80,605**	**6,144**	**2,766**	**27,426**	**10,848**	**32,681**	**317,995**	**502**	**16,948**	**204,219**	**15,912**	**79,851**	**423**
$250,000,000 under $500,000,000	1,184	1	–	1	–	–	–	1,183	–	409	–	–	773	–
$500,000,000 under $1,000,000,000	1,327	303	–	–	–	–	303	1,024	–	24	–	1,000	–	–
$1,000,000,000 or more	396,512	80,301	6,144	2,764	27,426	10,848	32,378	315,788	502	16,515	204,219	14,912	79,078	423
Security, commodity brokers and services														
Total	**43,537**	**1,896**	**–**	**299**	**–**	**27**	**112**	**41,641**	**–**	**1,671**	**181**	**26,500**	**–**	**–**
$250,000,000 under $500,000,000	181	–	–	–	–	–	–	181	–	–	181	–	–	–
$500,000,000 under $1,000,000,000	*43,357	*1,896	–	*299	–	*27	*112	*41,460	–	*1,671	–	*26,500	–	–
$1,000,000,000 or more	*	*	–	*	–	*	*	*	–	*	–	*	–	–
Insurance														
Total	**98,753**	**34,071**	**6,907**	**1,721**	**4,835**	**3,261**	**9,771**	**64,327**	**–**	**5,929**	**34,179**	**5,767**	**11,525**	**354**
$250,000,000 under $500,000,000	30,660	1,371	–	360	21	–	438	29,217	–	1,073	24,762	1,670	1,706	71
$500,000,000 under $1,000,000,000	10,261	4,453	–	104	37	1,137	118	5,560	–	–	–	1,570	94	249
$1,000,000,000 or more	57,832	28,247	6,907	1,257	4,777	2,125	9,215	29,550	–	4,856	9,417	2,528	9,725	34
Real estate and holding and other investment companies, except bank holding companies														
Total	**18,632**	**15,326**	**–**	**–**	**10,106**	**–**	**5,048**	**3,306**	**–**	**1,152**	**–**	**–**	**2,155**	**–**
$250,000,000 under $500,000,000	*18,632	*15,326	–	–	*10,106	–	*5,048	3,306	–	1,152	–	–	2,155	–
$500,000,000 under $1,000,000,000	*	*	–	–	*	–	*	–	–	–	–	–	–	–
$1,000,000,000 or more	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Services														
Total	**185,494**	**172,449**	**473**	**2,078**	**59,663**	**19,199**	**89,956**	**13,045**	**–**	**4,070**	**351**	**5,459**	**2,633**	**–**
$250,000,000 under $500,000,000	104,074	95,663	464	683	59,653	5,925	28,651	8,411	–	3,879	351	3,026	1,155	–
$500,000,000 under $1,000,000,000	14,012	14,012	–	937	–	531	12,545	–	–	–	–	–	–	–
$1,000,000,000 or more	67,407	62,774	8	459	10	12,743	48,760	4,634	–	191	–	2,432	1,478	–

*Identities (a) size classes for which data were deleted to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from another size class

[1] Includes "Nature of business not allocable" and "Inactive" which are not shown separately

[2] Less than $500

[3] Ten percent or more U.S. shareholders of (1) Controlled Foreign Corporation other than controlling U.S. corporation or (2) U.S. corporation filing Form 2952

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Industries									
All geographic areas	666	19,142	228,376,784	281,271,223	20,938,077	23,493,809	7,592,591	6,954,148	5,117,928
Canada	529	2,997	47,951,798	53,972,592	5,288,635	5,529,972	2,125,478	1,340,514	993,256
Latin America, total	441	3,352	25,163,756	26,473,049	2,397,074	2,681,082	633,193	730,004	523,485
Argentina	145	278	2,617,820	3,060,011	76,075	177,829	52,939	52,178	26,079
Brazil	271	659	7,561,248	8,687,356	588,178	688,513	140,218	136,414	114,827
Ecuador	31	40	83,435	85,386	7,581	8,668	2,033	3,306	1,003
Mexico	298	753	3,427,679	4,764,032	482,874	508,089	216,989	76,438	70,456
Panama, excluding Canal Zone	173	397	6,076,049	4,584,315	735,456	755,102	56,045	302,863	192,462
Peru	76	112	284,177	352,178	46,065	48,296	17,903	8,749	8,158
Venezuela	187	406	2,611,922	2,405,864	236,961	248,653	69,220	102,424	70,466
Other	204	707	2,501,427	2,533,906	223,883	245,933	77,847	47,631	40,035
Other Western Hemisphere, total	276	657	14,116,669	26,176,963	934,502	1,125,592	251,539	470,148	316,411
The Bahamas	100	207	6,028,197	20,716,847	536,806	639,352	225,351	228,984	169,811
Bermuda	145	257	2,701,677	4,876,357	365,198	388,340	9,319	206,193	126,156
Netherlands Antilles	128	153	5,260,941	497,760	26,590	86,101	16,058	26,000	14,029
Other	23	40	125,854	85,999	5,909	11,797	811	8,972	6,415
Europe, total	501	8,333	108,544,288	137,780,393	8,593,216	10,103,995	3,079,581	3,304,101	2,441,837
Austria	107	143	926,546	1,352,969	99,005	102,933	39,087	31,827	26,668
Belgium	248	490	7,221,508	8,191,015	429,264	548,639	187,352	95,671	74,956
Denmark	106	155	1,368,813	2,577,484	138,723	160,825	24,561	16,734	16,366
France (including Andorra)	298	1,008	14,754,379	22,780,568	1,082,932	1,252,115	480,084	180,949	168,584
Italy (including San Marino)	249	620	11,010,038	12,463,401	345,326	505,363	148,673	76,086	65,520
Liechtenstein	25	39	218,269	45,709	20,261	21,088	—552	17,243	8,780
Luxembourg	55	94	3,184,465	743,492	164,388	174,595	13,832	111,434	102,586
Monaco	5	6	11,996	11,446	569	1,135	199	—	—
Netherlands	234	607	6,988,128	8,874,367	896,764	978,134	330,784	173,811	152,121
Spain	159	336	2,754,147	3,159,475	327,390	376,165	98,455	42,900	41,674
Sweden	153	323	2,303,494	3,001,249	248,213	336,088	105,738	33,231	31,218
Switzerland	249	571	7,045,785	7,744,514	989,297	1,033,302	158,781	557,942	413,739
United Kingdom	415	2,356	27,518,790	32,748,998	1,763,220	2,190,506	729,474	926,549	677,933
West Germany	309	1,019	20,322,836	29,368,699	1,798,620	2,082,730	679,259	989,402	618,960
East European countries	11	23	84,774	42,200	—12,192	1,823	397	202	174
Other	180	543	2,830,319	4,674,807	301,435	338,554	83,457	50,120	42,556
Africa, total	243	1,041	11,106,595	10,787,751	1,696,962	1,846,430	780,523	424,128	328,179
Liberia	75	265	6,368,739	5,066,296	446,922	574,965	28,863	270,068	190,281
South Africa (including South-West Africa)	165	423	2,727,865	3,344,246	393,247	399,918	115,828	116,339	106,636
OPEC countries	62	79	914,858	1,235,637	733,230	735,950	585,691	16,164	14,957
Other	82	274	1,095,133	1,141,571	123,562	135,597	50,142	21,556	16,305
Asia, total	302	1,160	9,632,542	12,436,739	1,190,125	1,285,438	400,439	433,635	351,515
Middle East, total	89	141	723,605	434,194	41,072	51,381	21,212	11,254	7,738
OPEC countries	35	51	154,917	157,365	11,745	13,919	3,776	4,695	2,861
Other	65	90	568,688	276,830	29,327	37,462	17,437	6,559	4,877
Other Asia, total	278	1,019	8,908,937	12,002,545	1,149,053	1,234,057	379,227	422,381	343,776
Hong Kong	125	198	1,761,030	1,382,103	191,139	197,830	21,726	103,845	91,983
Indonesia	41	47	396,891	264,433	49,054	54,230	7,736	11,082	9,594
Japan (including Okinawa and Ryukyu Islands)	124	191	3,137,949	5,435,980	430,278	458,654	198,804	147,617	119,598
Philippines	89	136	1,104,876	1,421,509	134,003	135,705	44,481	34,638	26,575
Other	173	447	2,508,190	3,498,520	344,579	387,638	106,480	125,199	96,027
Oceania, total	275	1,314	9,822,353	10,580,132	728,358	782,961	301,929	237,961	161,047
Australia	266	1,090	8,875,452	9,524,813	655,671	705,992	273,342	221,237	146,536
Other	107	224	946,901	1,055,318	72,686	76,969	28,588	16,724	14,511
Puerto Rico and U.S. Possessions, total	99	285	2,038,782	3,063,604	109,638	138,340	19,908	13,658	2,200
Puerto Rico	93	266	957,047	923,936	40,505	68,307	15,403	13,453	2,178
U.S. Possessions	15	19	1,081,735	2,139,668	69,133	70,033	4,505	205	22
Country not stated	3	3	1	1	—432	—	—	—	—
Mining: Total									
All geographic areas	24	269	1,799,613	1,612,428	354,014	363,913	54,892	85,833	82,205
Canada	20	76	582,287	362,619	135,179	137,811	22,998	21,999	21,828
Latin America, total	13	47	326,509	585,218	90,234	91,124	6,998	20,595	19,562
Brazil	6	9	4,613	6,864	—131	276	49	—	—
Mexico	3	4	8,564	7,897	2,075	2,150	977	—	—
Panama, excluding Canal Zone	7	18	282,143	501,825	80,193	80,590	3,344	18,302	17,299
Peru	4	6	2,765	3,528	991	1,002	352	76	46
Venezuela	4	4	18,089	22,551	3,625	3,625	1,272	1,207	1,207
Other Western Hemisphere, total	12	34	199,202	104,075	18,321	22,710	170	512	132
The Bahamas	5	11	117,506	39,674	14,908	15,288	168	—	—
Bermuda	8	16	44,687	21,943	7,328	7,335	1	412	132
Europe, total	15	50	159,368	213,120	24,365	24,940	7,244	1,055	1,055
Netherlands	3	4	2,052	3,771	381	388	205	—	—
United Kingdom	14	28	109,508	85,880	16,345	16,817	5,213	—	—
West Germany	3	3	5,112	8,678	2,164	2,165	616	574	574

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mining: Total—Continued									
Africa, total	10	26	279,280	179,096	47,549	47,617	8,083	32,084	30,627
Libena	4	14	219,583	110,475	24,204	24,204	5	18,000	16,542
South Africa (including South-West Africa)	4	8	55,955	66,229	22,863	22,863	7,841	14,084	14,084
OPEC countries	4	4	3,741	2,391	482	550	238	—	—
Asia, total	9	16	35,464	51,900	7,877	8,559	3,145	3,053	2,466
Middle East	6	10	17,527	29,635	6,003	6,503	2,587	3,053	2,466
Other Asia	3	6	17,937	22,265	1,874	2,056	558	—	—
Oceania, total	6	20	217,503	116,400	30,490	31,153	6,254	6,535	6,535
Australia	5	15	216,924	113,380	30,491	31,153	6,254	6,535	6,535
Other	3	5	579	3,020	—1	(2)	—	—	—
Mining: Oil and Gas Extraction									
All geographic areas	11	133	769,183	738,084	147,149	155,091	22,546	8,538	6,949
Canada	10	20	133,831	74,102	42,578	43,729	4,837	—	—
Latin America	7	31	273,106	297,334	54,471	55,075	6,754	4,341	3,338
Other Western Hemisphere, total	6	21	194,114	103,086	17,902	22,284	168	132	132
Bermuda	5	9	42,209	21,205	7,121	7,121	1	132	132
Europe, total	10	41	116,403	209,530	23,523	24,098	7,201	1,031	1,031
Netherlands	3	4	2,052	3,771	381	388	205	—	—
United Kingdom	10	23	88,691	85,793	16,237	16,708	5,213	—	—
Africa	4	4	3,737	2,390	481	549	238	—	—
Asia	6	11	31,100	50,484	8,009	8,510	3,138	3,034	2,447
Construction									
All geographic areas	12	271	1,932,227	2,371,154	258,495	292,507	63,627	29,307	9,433
Canada	12	60	429,201	507,819	58,235	71,750	34,671	8,754	3,850
Latin America, total	9	59	804,207	896,990	135,734	137,506	12,185	11,445	2,934
Brazil	4	6	23,423	53,771	2,182	3,342	1,045	—	—
Mexico	6	7	920	461	24	24	7	2	—
Panama, excluding Canal Zone	7	37	771,389	835,603	132,213	132,290	10,639	11,410	2,934
Venezuela	4	6	8,381	6,682	1,230	1,764	476	—	—
Other Western Hemisphere, total	6	11	100,891	107,818	16,432	16,657	809	—	—
Bermuda	4	7	12,678	9,502	2,179	2,204	—	—	—
Europe, total	10	59	307,362	524,560	16,688	31,498	12,379	3,558	2,493
Belgium	5	6	18,542	49,131	517	520	205	—	—
France (including Andorra)	6	17	126,576	54,175	2,223	3,484	988	1,118	620
Netherlands	6	6	23,906	68,652	7,623	7,623	3,533	—	—
United Kingdom	7	15	94,991	316,764	13,463	14,135	7,470	2,440	1,872
West Germany	4	5	9,766	14,754	—12,863	—	—	—	—
Africa, total	7	14	30,049	30,489	2,604	2,732	1,198	798	57
OPEC countries	4	5	13,764	20,410	1,079	1,144	475	—	—
Asia, total	7	18	116,395	128,916	22,855	23,688	585	—	—
Middle East, total	3	5	10,914	21,295	186	359	10	—	—
OPEC countries	3	5	10,914	21,295	186	359	10	—	—
Other Asia	6	13	105,480	107,621	22,668	23,330	575	—	—
Oceania	8	38	120,167	165,820	6,487	8,313	1,801	4,569	99
Manufacturing: Total									
All geographic areas	388	15,199	181,388,800	249,337,879	18,624,547	20,751,610	6,773,706	6,382,300	4,736,999
Canada	346	2,257	34,223,832	44,263,272	4,354,888	4,515,085	1,692,615	1,122,633	857,946
Latin America, total	317	2,696	20,680,746	23,201,503	1,943,644	2,208,101	543,329	648,802	466,403
Argentina	121	225	2,450,920	2,883,444	64,040	163,007	49,027	44,316	23,372
Brazil	214	544	6,759,040	8,261,346	538,839	631,795	128,323	127,178	109,706
Ecuador	25	32	81,667	83,830	7,505	8,559	2,012	3,280	977
Mexico	244	641	3,041,809	4,389,963	431,722	454,827	193,555	73,999	68,102
Panama, excluding Canal Zone	122	275	4,399,654	2,989,424	478,857	495,731	36,213	264,599	167,755
Peru	63	95	252,041	310,267	36,255	38,358	12,726	6,346	5,876
Venezuela	156	332	1,961,152	2,016,215	202,373	212,171	56,885	89,976	58,978
Other	152	552	1,734,463	2,267,014	184,054	203,654	64,588	39,109	31,638
Other Western Hemisphere, total	171	419	10,381,961	21,563,245	779,377	901,115	239,423	430,707	304,375
The Bahamas	58	115	3,903,229	16,772,503	431,683	521,950	219,419	214,746	165,287
Bermuda	95	172	2,172,943	4,472,971	304,357	321,182	9,042	201,187	125,590
Netherlands Antilles	94	113	4,283,827	291,437	41,436	55,696	10,720	14,702	13,432
Other	13	19	21,962	26,334	1,901	2,287	242	72	66

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Total—Continued									
Europe, total	**341**	**6,924**	**90,231,377**	**128,266,253**	**8,233,443**	**9,561,136**	**2,900,629**	**3,188,295**	**2,356,218**
Austria	85	121	667,557	1,308,319	92,378	96,134	37,455	30,170	25,308
Belgium	199	392	5,442,001	7,329,823	420,294	522,304	180,296	94,297	73,999
Denmark	84	126	1,321,857	2,551,586	136,622	158,286	23,994	16,284	15,986
France (including Andorra)	235	868	13,074,297	21,449,569	1,071,122	1,226,452	470,351	178,049	166,631
Italy (including San Marino)	204	537	7,908,168	11,582,540	317,003	472,695	137,193	71,441	61,510
Liechtenstein	19	31	103,939	34,954	19,371	19,977	—552	17,243	8,780
Luxembourg	38	63	1,218,311	611,987	159,906	169,971	12,749	110,714	102,095
Monaco	5	6	11,996	11,446	569	1,135	199	—	—
Netherlands	181	507	6,726,597	8,380,234	868,562	939,248	317,529	169,091	147,520
Spain	131	291	2,572,098	2,890,495	311,667	359,535	94,639	41,983	40,757
Sweden	130	289	2,269,366	2,953,038	244,736	331,355	104,624	33,116	31,155
Switzerland	197	471	6,066,816	6,316,912	894,984	935,503	144,886	548,610	407,291
United Kingdom	291	1,878	21,924,738	30,540,824	1,640,532	1,998,661	642,157	875,055	644,618
West Germany	243	860	18,067,055	27,637,296	1,770,356	1,995,524	651,955	952,305	587,943
East European countries	10	22	84,774	42,200	—12,192	1,823	397	202	174
Other	143	462	2,771,806	4,625,029	297,532	332,533	82,757	49,737	42,451
Africa, total	**181**	**793**	**8,659,312**	**8,763,955**	**1,509,382**	**1,606,041**	**747,037**	**359,745**	**267,464**
Liberia	43	122	4,766,817	3,792,716	369,114	445,767	26,173	240,286	163,001
South Africa (including South-West Africa)	138	379	2,193,998	2,816,236	304,061	310,584	93,444	84,057	74,354
OPEC countries	45	60	786,748	1,196,330	729,826	731,486	583,880	16,164	14,957
Other	68	232	911,749	958,674	106,381	118,204	43,540	19,237	15,152
Asia, total	**218**	**922**	**7,528,733**	**11,288,297**	**1,084,607**	**1,175,988**	**375,491**	**422,333**	**341,409**
Middle East, total	63	103	322,445	355,883	30,729	39,914	16,495	7,921	5,046
OPEC countries	29	40	127,014	130,229	10,460	12,090	3,764	3,938	2,690
Other	45	63	195,431	225,654	20,270	27,823	12,731	3,984	2,356
Other Asia, total	205	819	7,206,289	10,932,414	1,053,878	1,136,074	358,996	414,411	336,363
Hong Kong	82	129	821,708	1,168,309	163,571	169,344	18,145	99,363	87,502
Indonesia	34	39	298,690	170,060	27,027	32,091	7,680	11,082	9,594
Japan (including Okinawa and Ryukyu Islands)	111	167	3,074,125	5,271,138	427,367	455,424	196,790	147,331	119,528
Philippines	74	112	792,777	988,073	99,483	100,700	32,330	32,304	24,241
Other	137	372	2,218,987	3,334,835	336,430	378,516	104,052	124,332	95,498
Oceania, total	**207**	**1,009**	**7,973,481**	**9,035,600**	**608,882**	**653,135**	**257,404**	**208,026**	**141,752**
Australia	204	830	7,091,783	8,105,924	545,427	585,942	232,425	192,459	128,361
Other	83	179	881,698	929,676	63,455	67,193	24,979	15,566	13,392
Puerto Rico and U.S. Possessions, total	**67**	*	**1,709,356**	**2,955,753**	**110,756**	**131,009**	**17,777**	**1,759**	**1,432**
Puerto Rico	64	168	655,164	827,213	40,962	61,197	13,355	1,737	1,410
U.S. Possessions	7	*	1,054,192	2,128,540	69,794	69,812	4,422	22	22
Manufacturing: Food and Kindred Products									
All geographic areas	**46**	**1,971**	**9,699,235**	**14,925,403**	**1,060,402**	**1,188,786**	**413,090**	**323,900**	**248,565**
Canada	**35**	**346**	**2,170,839**	**3,806,254**	**288,300**	**301,602**	**124,036**	**67,806**	**49,616**
Latin America, total	**38**	**482**	**1,985,155**	**3,121,034**	**223,580**	**246,776**	**62,896**	**63,556**	**48,698**
Argentina	14	27	138,753	221,526	—10,211	2,252	608	261	182
Brazil	22	85	623,153	848,830	68,859	73,580	13,251	21,511	18,144
Ecuador	3	3	5,055	3,944	86	469	218	149	149
Mexico	27	99	405,550	760,752	56,312	58,378	25,291	10,984	10,452
Panama, excluding Canal Zone	23	69	292,339	468,288	39,714	40,044	3,193	14,440	4,988
Peru	6	6	9,360	26,391	2,091	2,091	579	465	402
Venezuela	20	52	188,083	325,461	25,254	25,861	7,867	6,245	5,939
Other	28	141	322,861	465,841	41,474	44,099	11,888	9,501	8,442
Other Western Hemisphere, total	**18**	**38**	**384,992**	**125,684**	**11,580**	**15,874**	**1,545**	**3,221**	**2,988**
The Bahamas	7	11	12,324	5,115	2,778	2,779	3	2,029	1,796
Bermuda	11	15	85,405	88,002	3,200	7,476	41	—	—
Netherlands Antilles	7	8	281,007	20,431	5,554	5,554	1,483	1,192	1,192
Europe, total	**37**	**757**	**3,861,877**	**6,222,932**	**369,536**	**435,041**	**165,289**	**124,529**	**96,048**
Austria	4	6	17,639	24,893	1,628	2,069	807	1,039	1,034
Belgium	23	49	252,832	378,810	32,433	38,245	17,744	9,043	6,684
Denmark	10	17	69,964	145,815	7,765	7,765	2,521	818	818
France (including Andorra)	25	88	675,872	1,083,195	35,644	50,727	21,039	9,047	6,730
Italy (including San Marino)	23	47	376,262	579,502	13,922	19,931	8,846	4,674	3,824
Liechtenstein	3	4	3	(2)	(2)	(2)	—	—	—
Netherlands	18	87	342,395	546,708	35,096	39,310	12,367	8,116	7,064
Spain	14	25	139,534	203,631	25,928	26,718	7,783	8,086	7,991
Sweden	8	21	62,387	131,600	5,732	6,450	2,122	241	161
Switzerland	17	36	204,534	229,423	21,404	22,736	6,482	31,043	10,139
United Kingdom	31	234	1,065,966	1,608,213	84,618	94,112	41,412	15,472	15,079
West Germany	29	90	490,58*	1,132,626	106,794	113,960	41,197	35,645	35,236

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Food and Kindred Products—Continued									
Africa, total	20	71	215,557	195,261	21,443	24,177	6,851	3,690	2,933
Liberia	4	5	48,086	24,296	6,904	6,904	1,056	—	—
South Africa (including South-West Africa)	15	47	116,442	142,855	10,892	12,730	4,162	2,448	1,692
Asia, total	23	92	521,932	694,582	97,644	102,700	33,669	46,164	36,445
Middle East	4	6	2,574	1,678	—694	—	—	—	—
Other Asia, total	22	86	519,358	692,904	98,338	102,700	33,669	46,164	36,445
Hong Kong	9	11	42,465	86,621	10,480	12,205	101	—	—
Japan (including Okinawa and Ryukyu Islands)	14	20	149,443	280,376	58,862	60,337	22,933	37,842	29,716
Philippines	11	19	228,948	196,557	13,971	13,972	5,286	3,578	2,062
Oceania, total	20	152	465,889	613,677	40,662	51,874	17,106	13,767	10,996
Australia	20	135	440,162	579,788	38,840	48,257	15,998	13,726	10,993
Other	3	17	25,727	33,890	1,823	3,617	1,108	41	3
Puerto Rico and U.S. Possessions, total	10	*	92,993	145,978	8,088	10,741	1,699	1,167	840
Puerto Rico	10	*	92,993	145,978	8,088	10,741	1,699	1,167	840
Manufacturing: Chemicals and Allied Products									
All geographic areas	58	3,205	23,671,175	26,589,439	3,258,838	3,456,972	1,135,703	1,008,074	812,956
Canada	58	285	3,290,467	4,016,092	533,731	538,046	188,504	144,772	100,716
Latin America, total	53	669	3,850,402	3,811,443	521,648	568,187	143,969	159,177	138,921
Argentina	30	60	345,173	399,831	14,605	23,232	8,112	7,510	2,976
Brazil	44	123	1,013,631	1,001,618	67,880	91,525	15,427	17,562	16,484
Ecuador	9	10	24,434	22,157	1,267	1,656	429	361	81
Mexico	48	164	858,878	1,212,379	155,413	162,551	70,732	23,443	22,309
Panama, excluding Canal Zone	32	64	872,803	438,794	192,594	193,230	19,199	93,276	82,354
Peru	21	36	60,916	71,192	6,035	6,306	1,819	1,665	1,616
Venezuela	41	85	357,732	350,979	52,183	53,930	15,685	9,278	8,484
Other	37	127	316,836	314,493	31,671	35,759	12,564	6,082	4,617
Other Western Hemisphere, total	30	61	945,822	284,061	75,198	76,436	4,373	20,009	18,812
The Bahamas	8	13	104,910	115,381	20,290	20,292	841	4,698	4,698
Bermuda	19	30	265,458	123,423	44,344	44,811	1,725	13,536	13,033
Netherlands Antilles	12	13	565,376	34,674	8,761	9,464	1,660	1,774	1,081
Europe, total	56	1,444	12,844,931	15,245,256	1,733,935	1,837,299	607,040	566,978	465,516
Austria	23	33	41,603	68,230	7,324	7,845	3,655	2,820	1,638
Belgium	45	93	1,090,028	1,400,921	159,799	163,835	64,982	27,780	26,775
Denmark	23	27	64,341	86,233	8,505	9,217	2,885	680	680
France (including Andorra)	46	181	1,675,515	2,069,307	155,370	171,849	75,255	24,085	22,806
Italy (including San Marino)	45	126	1,346,728	1,464,770	62,205	93,591	38,048	11,211	6,231
Liechtenstein	5	13	20,224	24,445	6,539	6,583	18	9,871	5,320
Luxembourg	10	21	484,037	202,185	28,768	35,009	6,442	9,083	3,197
Netherlands	39	87	1,198,009	1,632,673	317,415	329,999	134,565	55,912	53,436
Spain	38	92	446,460	580,992	69,716	70,500	17,607	10,103	9,647
Sweden	31	49	162,489	294,550	26,906	30,946	11,534	871	631
Switzerland	41	110	1,752,194	1,803,476	372,531	373,975	41,447	298,060	241,403
United Kingdom	50	326	2,522,103	3,123,384	246,794	255,591	122,921	39,521	37,257
West Germany	47	150	1,598,565	2,128,306	219,548	228,903	74,705	71,998	51,849
Africa, total	39	187	418,416	550,022	78,473	81,841	30,037	18,050	15,130
South Africa (including South-West Africa)	35	106	239,511	267,804	46,561	47,034	19,461	14,346	11,589
OPEC countries	15	20	38,118	51,335	5,549	5,855	1,806	671	671
Asia, total	45	300	1,240,547	1,572,902	198,377	230,430	110,497	63,670	44,662
Middle East, total	24	42	114,111	140,556	10,723	13,849	5,339	2,547	1,822
OPEC countries	14	19	62,301	74,478	7,429	7,767	2,624	2,166	1,822
Other	15	23	51,810	66,077	3,294	6,082	2,714	381	—
Other Asia, total	42	258	1,126,436	1,432,347	187,654	216,581	105,158	61,123	42,841
Hong Kong	20	31	114,162	116,534	14,189	16,106	2,216	4,764	4,452
Indonesia	15	15	50,739	29,004	1,851	3,688	386	1,190	1,190
Japan (including Okinawa and Ryukyu Islands)	31	46	433,770	545,458	56,812	80,119	45,994	24,306	18,957
Philippines	26	36	107,183	184,368	21,256	21,397	7,558	5,787	4,593
Other	37	130	420,582	556,983	93,545	95,271	49,004	25,076	13,649
Oceania, total	44	230	998,879	1,050,094	106,553	113,647	48,290	35,318	29,097
Australia	44	170	918,690	952,651	100,922	107,823	44,926	33,846	28,439
Other	27	60	80,189	97,443	5,632	5,824	3,364	1,473	658
Puerto Rico and U.S. Possessions	18	29	81,710	59,569	10,923	11,085	2,995	101	101

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Petroleum (Including Integrated) and Coal Products									
All geographic areas	26	1,422	51,448,139	90,653,915	5,719,378	6,364,460	1,779,808	2,129,275	1,697,975
Canada	19	211	8,736,868	8,665,341	1,267,952	1,328,080	429,401	315,880	293,661
Latin America, total	18	175	3,870,584	4,973,172	387,445	423,445	58,361	212,646	122,607
Argentina	5	11	140,056	303,447	34,355	34,436	7,463	5,931	5,931
Brazil	10	28	742,071	2,352,585	103,456	118,956	25,959	31,510	31,130
Ecuador	4	10	26,286	17,827	1,282	1,565	377	2,379	356
Mexico	10	14	29,196	49,573	10,576	10,618	3,991	2,657	2,657
Panama, excluding Canal Zone	8	46	2,648,663	1,607,512	191,747	204,719	7,561	127,901	60,667
Peru	5	8	14,086	5,290	520	634	228	106	106
Venezuela	8	13	58,991	27,391	19,608	19,722	1,320	35,002	16,738
Other	9	45	211,236	609,547	25,900	32,796	11,463	7,162	5,022
Other Western Hemisphere, total	21	103	6,488,826	20,653,984	575,322	685,085	223,598	387,339	265,271
The Bahamas	9	32	3,562,969	16,546,887	398,120	483,138	217,619	207,303	158,572
Bermuda	18	51	1,388,837	3,966,024	177,770	189,092	4,018	172,527	99,405
Netherlands Antilles	10	*	1,536,052	141,047	—574	12,849	1,961	7,508	7,293
Europe, total	22	650	22,093,511	42,079,557	2,028,372	2,361,832	375,579	846,740	723,772
Austria	5	11	178,593	551,458	31,130	31,401	10,387	8,186	8,174
Belgium	11	29	1,298,807	1,780,160	20,104	59,806	4,141	—	—
Denmark	7	26	799,179	1,839,746	90,587	94,113	4,525	1,473	1,473
France (including Andorra)	10	58	2,569,522	4,875,782	333,160	334,158	43,672	19,003	18,792
Italy (including San Marino)	12	47	2,131,188	4,405,691	22,619	70,567	10,666	360	162
Luxembourg	6	9	169,397	165,932	87,596	90,246	577	85,000	85,000
Netherlands	10	59	2,152,169	3,125,400	243,775	258,681	64,517	64,664	52,575
Spain	7	13	79,890	56,558	10,383	10,383	1,087	361	361
Sweden	7	52	787,258	1,112,745	41,741	74,451	593	1	(2)
Switzerland	11	31	743,564	791,103	64,987	70,767	4,153	3,124	3,124
United Kingdom	20	144	5,835,410	11,507,146	511,365	642,823	84,341	472,434	367,579
West Germany	12	92	4,287,989	9,403,205	459,378	508,735	126,194	184,027	178,670
Africa, total	21	148	5,674,954	5,678,565	1,109,383	1,177,608	630,116	222,991	167,069
Liberia	18	63	4,195,665	3,081,695	238,706	306,073	13,707	157,655	106,007
South Africa (including South-West Africa)	3	21	461,284	930,401	107,111	107,278	19,587	37,756	37,756
OPEC countries	9	11	679,449	1,063,840	715,595	716,194	578,242	14,207	13,781
Other	4	53	338,556	602,629	47,970	48,063	18,580	13,374	9,526
Asia, total	11	79	2,362,368	4,922,786	233,589	255,245	37,995	126,458	111,375
Middle East	4	9	10,140	19,095	—1,803	1,026	443	158	158
Other Asia, total	10	70	2,352,228	4,903,691	235,393	254,219	37,552	126,300	111,217
Hong Kong	5	11	377,392	466,066	81,786	81,786	5,463	66,796	62,234
Japan (including Okinawa and Ryukyu Islands)	5	23	1,148,630	3,097,601	81,152	81,398	16,669	11,825	11,766
Philippines	7	9	85,311	236,337	10,569	10,569	958	6,243	6,222
Other	6	27	740,895	1,103,687	61,886	80,467	14,462	41,436	30,996
Oceania, total	10	47	1,128,866	1,244,495	61,332	62,292	20,387	17,220	14,221
Australia	9	32	903,039	981,629	49,109	49,333	18,594	12,465	9,625
Other	4	15	225,827	262,866	12,222	12,958	1,793	4,755	4,596
Puerto Rico and U.S. Possessions	5	9	1,092,162	2,436,014	55,984	70,873	4,372	—	—
Manufacturing: Primary Metal Industries									
All geographic areas	32	781	7,393,729	6,078,932	634,690	685,908	176,713	195,810	141,468
Canada	29	173	2,265,247	1,389,657	161,846	168,203	52,749	25,548	20,259
Latin America, total	26	203	1,241,525	1,000,269	128,399	135,310	33,461	30,305	22,594
Argentina	7	13	69,118	106,497	6,370	7,294	1,710	433	430
Brazil	13	50	170,373	137,880	7,743	11,887	1,853	557	557
Mexico	19	36	192,504	190,287	29,540	29,746	13,027	2,188	2,087
Panama, excluding Canal Zone	8	16	276,582	208,314	26,966	26,966	2,671	18,300	11,976
Peru	6	7	38,878	43,328	10,268	10,268	3,316	1,479	1,472
Venezuela	11	37	382,574	202,473	35,293	35,295	6,149	4,284	3,221
Other Western Hemisphere, total	12	31	427,262	28,335	9,697	11,015	615	500	173
The Bahamas	5	*	50,845	3,942	85	1,219	—	—	—
Bermuda	5	11	41,614	7,754	6,904	7,087	—	250	2
Netherlands Antilles	7	9	333,656	16,417	2,704	2,706	615	250	171

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Primary Metal Industires—Continued									
Europe, total	**24**	**249**	**2,015,281**	**2,503,160**	**159,098**	**186,376**	**60,231**	**46,266**	**42,144**
Belgium	8	13	95,931	126,978	8,704	8,734	759	1,255	625
Denmark	3	3	1,871	2,499	241	241	64	—	—
France (including Andorra)	13	21	85,997	127,127	5,895	6,894	3,381	1,089	1,089
Italy (including San Manno)	9	23	142,704	211,711	11,663	14,491	7,387	2,189	1,132
Netherlands	12	28	340,016	268,819	11,358	13,774	5,659	1,150	1,150
Spain	3	4	20,491	25,583	4,031	4,031	1,212	255	255
Sweden	4	7	8,676	16,094	939	939	418	—	—
Switzerland	10	19	100,243	55,217	7,054	7,126	567	1,853	1,749
United Kingdom	18	84	560,714	1,088,633	54,061	56,349	20,846	8,881	8,517
West Germany	14	30	474,918	477,233	22,788	41,430	15,822	23,788	22,822
Africa, total	**14**	**40**	**538,354**	**552,544**	**121,746**	**124,991**	**14,608**	**72,990**	**48,275**
Libena	6	14	281,116	445,310	100,193	101,238	5,428	72,990	48,275
South Afnca (including South-West Afnca)	8	14	48,271	26,843	1,969	2,309	753	—	—
Asia, total	**15**	**28**	**182,170**	**179,761**	**22,324**	**23,602**	**5,946**	**3,373**	**2,942**
Hong Kong	3	4	9,291	26,224	2,082	2,082	298	—	—
Japan (including Okinawa and Ryukyu Islands)	6	8	40,696	37,516	4,958	4,958	2,481	2,196	1,983
Philippines	3	4	35,682	37,005	5,397	5,397	1,887	824	607
Oceania, total	**17**	**49**	**687,564**	**398,780**	**26,730**	**31,561**	**7,992**	**16,806**	**5,059**
Australia	16	42	683,818	368,355	27,285	31,561	7,992	16,806	5,059
Other	6	7	3,746	30,425	—555	—	—	—	—
Puerto Rico and U.S. Possessions	**6**	**8**	**36,325**	**26,427**	**4,850**	**4,850**	**1,109**	**22**	**22**
Manufacturing: Machinery, Except Electrical									
All geographic areas	**46**	**1,650**	**20,351,724**	**20,782,060**	**3,092,864**	**3,280,317**	**1,266,883**	**940,840**	**657,826**
Canada	**45**	**202**	**2,494,657**	**2,809,895**	**376,823**	**385,253**	**178,237**	**90,700**	**45,467**
Latin America, total	**42**	**308**	**1,937,362**	**1,826,711**	**166,844**	**200,018**	**54,968**	**31,149**	**27,312**
Argentina	18	24	191,998	194,994	7,000	18,011	5,140	2,385	1,382
Brazil	37	73	1,013,697	836,728	62,869	77,369	13,268	12,336	12,336
Ecuador	3	3	7,690	7,964	1,375	1,375	301	190	190
Mexico	37	84	350,227	307,457	31,712	37,158	16,860	4,778	4,757
Panama, excluding Canal Zone	15	20	48,219	51,755	8,600	8,746	860	3,831	2,008
Peru	8	15	38,729	39,538	12,293	12,293	4,972	1,547	1,377
Venezuela	20	30	101,347	99,610	12,294	13,254	5,042	4,245	3,641
Other	16	59	185,454	288,666	30,702	31,812	8,524	1,837	1,621
Other Western Hemisphere, total	**22**	**40**	**242,193**	**135,575**	**24,441**	**24,524**	**1,529**	**5,065**	**5,065**
The Bahamas	8	*	28,591	9,075	3,527	3,577	13	55	55
Bermuda	10	11	96,670	117,157	18,405	18,405	574	4,990	4,990
Netherlands Antilles	16	18	116,315	8,086	2,414	2,447	890	20	20
Europe, total	**46**	**787**	**13,188,755**	**13,255,344**	**2,116,241**	**2,249,837**	**853,508**	**695,393**	**490,422**
Austria	18	21	187,133	205,999	27,292	28,101	11,236	10,191	9,736
Belgium	26	44	609,484	842,589	77,453	94,420	36,670	23,909	22,782
Denmark	11	15	131,548	140,582	23,884	27,811	8,751	8,078	7,933
France (including Andorra)	36	90	2,383,772	2,268,980	331,505	346,509	182,247	81,444	79,898
Italy (including San Manno)	23	62	1,098,691	902,608	118,145	133,552	20,714	39,811	39,378
Liechtenstein	3	4	49,061	8,781	9,896	9,898	1,290	2,576	2,576
Luxembourg	5	5	39,053	6,656	—790	100	38	—	—
Netherlands	26	61	861,310	678,670	141,595	156,529	54,531	18,540	18,352
Spain	21	30	420,877	417,279	74,091	74,868	23,059	5,984	5,984
Sweden	23	36	376,852	404,705	104,559	106,427	49,412	20,268	18,693
Switzerland	32	66	1,103,492	1,464,053	206,090	210,606	49,048	102,793	89,843
United Kingdom	44	192	2,890,596	2,640,502	445,357	482,681	177,955	228,495	139,769
West Germany	36	107	2,781,913	2,992,702	516,985	535,401	222,426	141,832	44,918
Africa, total	**25**	**79**	**412,808**	**424,785**	**63,751**	**65,396**	**25,593**	**12,102**	**10,160**
South Afnca (including South-West Afnca)	24	43	329,290	354,344	52,577	53,510	20,825	11,350	9,428
OPEC countnes	6	10	31,141	36,495	4,276	4,682	1,620	439	439
Asia, total	**34**	**108**	**1,313,555**	**1,381,720**	**236,869**	**242,066**	**107,435**	**62,780**	**55,830**
Middle East, total	11	19	85,809	72,340	9,299	9,746	2,891	1,563	1,316
OPEC countnes	8	10	28,104	25,643	3,697	3,926	878	847	847
Other	6	9	57,704	46,697	5,602	5,819	2,012	716	469
Other Asia, total	31	89	1,227,747	1,309,380	227,570	232,320	104,544	61,217	54,514
Hong Kong	13	19	56,948	214,336	12,019	12,389	4,894	1,084	774
Japan (including Okinawa and Ryukyu Islands)	19	22	967,635	920,643	189,683	190,191	89,194	56,844	50,451
Philippines	4	10	60,444	50,991	8,822	8,822	1,760	1,687	1,687
Oceania, total	**34**	**109**	**697,004**	**898,091**	**103,502**	**108,330**	**44,488**	**43,651**	**23,571**
Australia	34	87	640,508	828,703	93,436	98,204	40,392	40,605	20,895
Other	13	22	56,497	69,388	10,066	10,127	4,096	3,046	2,676
Puerto Rico and U.S. Possessions, total	**6**	**17**	**65,389**	**49,939**	**4,393**	**4,892**	**1,125**	**—**	**—**
Puerto Rico	6	17	65,389	49,939	4,393	4,892	1,125	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Electrical and Electronic Equipment									
All geographic areas	**35**	**1,905**	**17,403,014**	**19,754,978**	**1,467,396**	**1,686,599**	**543,925**	**411,601**	**356,055**
Canada	**32**	**204**	**2,377,681**	**2,867,222**	**212,152**	**226,216**	**96,556**	**30,814**	**23,180**
Latin America, total	**28**	**225**	**1,652,591**	**1,410,401**	**138,309**	**150,734**	**49,438**	**24,737**	**22,474**
Argentina	11	26	372,510	263,276	13,115	14,940	3,223	5,516	5,415
Brazil	18	48	524,350	531,261	45,264	52,051	13,077	4,135	3,113
Mexico	26	71	252,566	332,120	46,326	47,699	19,320	9,204	8,310
Panama, excluding Canal Zone	6	11	60,769	40,815	4,887	4,887	1,765	227	210
Peru	5	9	32,294	21,470	1,831	1,951	664	463	283
Venezuela	11	32	218,131	159,895	19,328	21,275	7,697	3,854	3,804
Other Western Hemisphere, total	**14**	**54**	**366,921**	**76,111**	**32,898**	**35,196**	**4,714**	**910**	**415**
The Bahamas	4	20	72,501	18,527	1,077	2,947	754	660	165
Bermuda	7	19	117,072	36,200	22,279	22,398	2,572	—	—
Netherlands Antilles	9	*	176,015	21,074	9,846	9,851	1,388	250	250
Europe, total	**34**	**1,085**	**11,533,585**	**13,811,753**	**905,383**	**1,083,753**	**349,455**	**295,372**	**261,981**
Austria	11	20	97,902	132,971	8,928	9,235	3,036	2,600	1,765
Belgium	20	49	922,990	1,035,989	64,895	82,490	30,838	8,992	6,846
Denmark	9	13	73,387	96,395	3,761	6,443	2,494	706	650
France (including Andorra)	24	119	1,224,856	1,664,214	69,654	91,965	42,094	12,060	10,320
Italy (including San Marino)	21	87	1,238,442	2,337,859	54,584	74,832	24,557	7,039	6,728
Netherlands	17	70	537,269	506,786	34,497	43,222	13,576	8,140	5,580
Spain	12	39	741,644	844,286	82,029	83,785	25,198	11,550	10,875
Sweden	15	44	539,804	405,682	38,054	83,829	30,008	8,718	8,653
Switzerland	19	67	536,449	424,525	86,675	91,168	11,448	20,875	16,940
United Kingdom	31	355	2,565,209	2,410,124	163,902	177,900	75,982	39,063	33,618
West Germany	25	154	2,617,303	3,453,681	274,611	299,406	82,757	163,115	149,059
Africa, total	**14**	**67**	**170,132**	**192,167**	**16,146**	**17,451**	**4,623**	**1,230**	**800**
South Africa (including South-West Africa)	13	43	133,495	151,514	10,479	11,294	2,181	640	640
OPEC countries	4	7	14,671	19,548	1,869	2,044	838	496	66
Asia, total	**24**	**102**	**644,838**	**761,552**	**126,537**	**132,355**	**23,385**	**51,462**	**43,219**
Middle East	8	11	39,697	37,341	2,599	3,617	1,348	254	254
Other Asia, total	23	91	605,141	724,211	123,938	128,738	22,037	51,208	42,964
Hong Kong	9	16	58,293	95,861	11,905	12,979	2,945	4,751	2,933
Indonesia	3	4	25,181	9,481	4,745	4,745	2,329	1,642	1,642
Japan (including Okinawa and Ryukyu Islands)	14	18	135,226	125,829	17,505	17,603	8,631	7,880	3,361
Philippines	5	9	43,238	39,312	6,769	6,789	2,151	3,534	3,150
Other	14	44	343,203	453,727	83,015	86,622	5,981	33,402	31,878
Oceania, total	**20**	**105**	**428,491**	**514,398**	**25,317**	**30,086**	**12,043**	**6,876**	**3,787**
Australia	20	90	415,998	497,902	23,396	28,151	11,376	6,782	3,693
Other	6	15	12,493	16,496	1,922	1,935	667	94	94
Puerto Rico and U.S. Possessions	**8**	**63**	**228,776**	**121,373**	**10,653**	**10,808**	**3,711**	**200**	**200**
Manufacturing: Motor Vehicles and Equipment									
All geographic areas	**20**	**1,080**	**25,266,113**	**40,709,390**	**852,989**	**1,242,825**	**451,762**	**667,192**	**319,995**
Canada	**20**	**284**	**6,504,956**	**12,480,242**	**656,073**	**668,804**	**269,857**	**173,818**	**170,455**
Latin America, total	**17**	**123**	**3,484,797**	**4,095,346**	**18,058**	**101,691**	**28,206**	**43,523**	**16,054**
Argentina	9	16	798,613	834,749	—55,263	6,755	2,172	3,800	45
Brazil	11	38	1,686,188	1,565,681	48,780	62,206	16,177	18,464	7,888
Mexico	11	30	514,248	915,922	23,666	24,460	7,849	9,688	6,903
Panama, excluding Canal Zone	3	4	25,998	51,810	2,980	2,980	46	1,175	145
Peru	3	4	31,104	65,604	—1,544	—	—	—	—
Venezuela	10	17	318,157	555,429	—754	3,372	1,306	8,249	903
Other Western Hemisphere, total	**10**	**17**	**581,155**	**112,931**	**26,321**	**26,413**	**980**	**8,940**	**8,940**
Netherlands Antilles	9	9	453,840	13,209	3,328	3,420	937	1,406	1,406
Europe, total	**18**	**449**	**11,543,630**	**20,205,854**	**9,886**	**285,126**	**88,907**	**390,392**	**94,200**
Austria	4	4	48,141	174,222	4,429	4,429	1,687	2,369	319
Belgium	8	13	294,785	814,181	—1,720	5,909	2,165	13,711	2,347
Denmark	5	7	122,865	146,621	—4,400	4,472	216	1,771	1,682
France (including Andorra)	13	117	1,750,446	6,275,783	—35,757	24,086	12,139	4,099	2,616
Italy (including San Marino)	10	28	372,175	524,749	—7,337	9,354	3,756	865	316
Netherlands	10	12	309,089	419,424	5,617	7,314	2,989	2,833	1,104
Spain	7	35	460,156	445,325	—3,606	38,601	2,716	479	479
Sweden	7	13	126,103	253,572	4,723	5,100	2,214	510	510
Switzerland	11	20	413,315	525,857	40,712	41,024	7,276	65,826	30,636
United Kingdom	14	129	3,928,701	5,438,011	—37,089	65,202	28,454	32,749	5,082
West Germany	12	50	3,455,248	4,651,085	24,992	58,211	17,932	255,750	43,263
Africa, total	**12**	**44**	**608,256**	**655,559**	**22,273**	**26,185**	**7,837**	**8,835**	**4,822**
South Africa (including South-West Africa)	11	33	574,093	643,927	20,710	22,458	7,735	6,003	1,990

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Motor Vehicles and Equipment—Continued									
Asia, total	**10**	**31**	**314,758**	**345,348**	**8,139**	**15,026**	**6,025**	**6,887**	**3,850**
Other Asia, total	10	31	314,758	345,348	8,139	15,026	6,025	6,887	3,850
Japan (including Okinawa and Ryukyu Islands)	4	8	113,489	120,704	5,527	6,252	3,158	1,258	1,258
Philippines	5	7	114,230	102,030	3,501	4,481	1,603	2,042	1,638
Oceania, total	**14**	**129**	**2,201,903**	**2,788,402**	**111,521**	**117,126**	**49,708**	**34,798**	**21,673**
Australia	14	122	1,999,285	2,461,188	84,700	90,237	38,723	30,235	17,646
Other	4	7	202,618	327,214	26,821	26,889	10,985	4,564	4,027
Puerto Rico and U.S. Possessions, total	**3**	**3**	**26,658**	**25,708**	**719**	**2,454**	**242**	**—**	**—**
Puerto Rico	3	3	26,658	25,708	719	2,454	242	—	—
Manufacturing: Instruments and Related Products									
All geographic areas	**7**	**224**	**4,496,624**	**4,476,194**	**401,568**	**453,293**	**156,672**	**112,403**	**84,521**
Canada	**7**	**18**	**305,028**	**397,800**	**37,554**	**42,003**	**17,082**	**30,109**	**8,853**
Latin America, total	**5**	**31**	**183,099**	**205,539**	**19,516**	**20,937**	**8,511**	**296**	**296**
Argentina	3	5	27,128	28,045	3,564	4,083	2,539	—	—
Brazil	5	6	78,583	68,301	2,354	2,915	351	—	—
Mexico	4	7	53,070	76,759	11,223	11,303	5,195	55	55
Venezuela	3	5	11,088	14,738	1,045	1,045	331	—	—
Europe, total	**7**	**137**	**3,492,404**	**3,446,454**	**279,540**	**325,384**	**110,680**	**69,035**	**67,249**
Austria	4	5	49,436	71,322	7,613	7,613	3,842	997	997
Belgium	6	11	82,347	115,309	13,911	13,937	5,996	2,772	2,772
Denmark	4	5	25,367	40,563	2,720	3,944	1,258	1,524	1,524
France (including Andorra)	6	11	976,082	793,064	52,543	53,359	17,876	7,601	7,595
Italy (including San Marino)	7	8	349,076	299,461	—3,385	6,559	3,802	798	798
Netherlands	5	13	351,449	240,148	48,980	48,985	12,088	2,259	1,897
Spain	3	5	74,990	91,038	14,473	14,474	5,645	1,789	1,789
Sweden	6	11	52,933	101,407	6,484	6,741	1,733	2,248	2,248
Switzerland	6	10	196,491	339,356	25,320	29,216	5,164	5,449	5,308
United Kingdom	6	33	695,321	658,522	52,426	78,742	34,126	26,594	26,587
West Germany	7	11	465,360	608,095	48,618	50,360	17,019	16,038	14,768
Africa, total	**3**	**11**	**36,648**	**26,388**	**5,930**	**5,942**	**2,620**	**106**	**106**
South Africa (including South-West Africa)	3	4	25,186	15,627	4,414	4,414	1,897	—	—
Asia	**5**	**14**	**106,301**	**173,457**	**38,984**	**38,984**	**7,541**	**6,251**	**3,342**
Oceania, total	**5**	**10**	**177,795**	**226,556**	**19,404**	**19,404**	**9,895**	**6,606**	**4,675**
Australia	5	6	164,676	204,704	16,295	16,295	8,134	5,837	3,907
Other	4	4	13,119	21,852	3,109	3,109	1,761	769	769
Manufacturing: All Other Manufacturing									
All geographic areas	**118**	**2,961**	**21,659,048**	**25,367,569**	**2,136,421**	**2,392,450**	**849,149**	**593,203**	**417,637**
Canada	**101**	**534**	**6,078,088**	**7,830,768**	**820,457**	**856,878**	**336,193**	**243,188**	**145,738**
Latin America, total	**90**	**480**	**2,475,232**	**2,757,589**	**339,844**	**361,003**	**103,519**	**83,413**	**67,448**
Argentina	24	43	367,570	531,078	50,505	52,004	18,061	18,480	7,011
Brazil	54	93	906,995	918,461	131,635	141,306	28,960	21,103	20,054
Ecuador	3	3	11,129	25,412	2,455	2,455	530	—	—
Mexico	62	136	385,571	544,714	66,953	72,914	31,289	11,002	10,571
Panama, excluding Canal Zone	25	40	162,803	106,817	9,969	12,635	857	5,209	5,166
Peru	8	9	26,674	37,455	4,762	4,817	1,147	620	620
Venezuela	32	61	325,048	280,239	38,121	38,418	11,488	18,818	16,249
Other	36	95	289,442	313,414	35,444	36,455	11,187	8,180	7,777
Other Western Hemisphere, total	**43**	**72**	**749,442**	**146,564**	**23,280**	**25,931**	**1,726**	**4,722**	**2,711**
The Bahamas	15	*	70,086	73,577	5,806	7,999	190	—	—
Bermuda	19	27	51,575	34,688	8,462	8,920	68	2,349	624
Netherlands Antilles	23	24	626,218	36,500	8,764	8,765	1,443	2,301	2,020
Europe, total	**97**	**1,366**	**9,657,403**	**11,495,944**	**631,453**	**796,488**	**289,942**	**153,590**	**114,885**
Austria	14	19	45,726	78,075	3,953	5,356	2,776	1,969	1,644
Belgium	52	91	794,796	834,887	44,715	54,927	17,001	6,834	5,169
Denmark	12	13	33,335	53,132	3,560	4,281	1,279	1,235	1,226
France (including Andorra)	62	183	1,732,235	2,292,118	123,108	146,904	72,646	19,619	16,783
Italy (including San Marino)	54	109	852,902	856,190	44,586	49,818	19,417	4,494	2,940
Liechtenstein	4	5	12,482	430	—102	458	—	4,326	414
Luxembourg	10	17	242,352	191,573	21,949	22,230	5,353	9,203	7,699
Netherlands	44	90	634,890	961,607	30,228	41,434	17,238	7,477	6,362
Spain	26	48	188,057	225,803	34,623	36,173	10,332	3,375	3,375
Sweden	29	56	152,863	232,684	15,598	16,471	6,590	260	260
Switzerland	50	112	1,016,536	683,901	70,211	88,886	19,302	19,586	8,150
United Kingdom	77	381	1,860,717	2,066,290	119,098	145,260	56,119	11,847	11,129
West Germany	61	176	1,895,179	2,790,363	96,642	159,118	53,904	60,112	47,358

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: All Other Manufacturing—Continued									
Africa, total	33	146	584,189	488,664	70,235	82,451	24,751	19,751	18,168
Liberia	8	32	194,864	120,201	14,142	22,383	5,734	6,809	5,886
South Africa (including South-West Africa)	26	68	266,427	282,920	49,347	49,558	16,843	11,514	11,261
OPEC countries	7	7	16,078	17,118	1,343	1,357	765	352	—
Other	12	39	106,819	68,425	5,403	9,152	1,408	1,076	1,021
Asia, total	51	168	842,263	1,256,188	122,144	135,578	42,999	55,288	39,745
Middle East	9	13	61,492	71,153	11,312	11,667	6,471	3,400	1,497
Other Asia, total	47	155	780,771	1,185,035	110,832	123,912	36,528	51,888	38,248
Hong Kong	19	33	148,266	135,426	26,969	27,655	1,549	20,475	15,615
Indonesia	9	13	163,151	114,985	18,757	21,313	4,147	8,250	6,762
Japan (including Okinawa and Ryukyu Islands)	15	19	50,829	79,462	4,822	6,519	3,014	821	587
Philippines	13	18	117,742	141,473	29,198	29,273	11,127	8,609	4,282
Other	32	72	300,783	713,689	31,087	39,151	16,690	13,734	11,002
Oceania, total	43	178	1,187,091	1,301,105	113,861	118,816	47,495	32,983	28,673
Australia	42	146	925,608	1,231,004	111,446	116,082	46,290	32,157	28,104
Other	16	32	261,483	70,101	2,415	2,734	1,205	825	570
Puerto Rico and U.S. Possessions	11	17	85,342	90,745	15,147	15,306	2,524	269	269
Transportation and Public Utilities									
All geographic areas	54	855	7,523,965	5,485,766	342,329	494,991	113,241	99,618	65,076
Canada	38	200	3,408,115	2,078,801	163,340	189,292	59,016	32,567	24,151
Latin America, total	22	166	839,958	532,942	74,046	78,759	16,483	8,745	4,924
Argentina	7	19	49,072	53,244	3,430	4,179	2,318	1,435	699
Brazil	9	21	88,018	82,780	9,014	11,050	3,213	4,441	2,069
Mexico	13	38	63,079	69,393	7,909	8,904	3,294	315	232
Panama, excluding Canal Zone	8	16	246,126	106,556	32,318	32,541	2,559	78	4
Peru	3	5	3,879	2,568	124	241	55	32	32
Venezuela	7	25	272,892	162,853	7,808	7,858	1,937	1,359	858
Other Western Hemisphere, total	15	50	485,796	99,078	−11,415	22,070	2,561	22,298	7,057
Bermuda	9	26	65,662	35,074	3,343	4,339	240	4,434	434
Netherlands Antilles	9	12	362,043	38,709	−23,518	7,470	2,132	8,964	275
Europe, total	28	283	1,586,652	2,005,728	58,836	94,439	26,508	19,233	13,145
Austria	4	4	15,442	9,569	1,231	1,341	641	850	629
Belgium	9	16	125,000	118,806	1,497	2,251	961	308	—
Denmark	6	9	22,608	14,107	1,321	1,335	351	227	190
France (including Andorra)	11	25	125,384	111,662	−614	3,666	1,276	143	—
Italy (including San Marino)	7	13	316,965	154,787	6,574	7,256	3,272	1,020	1,020
Netherlands	11	30	140,037	157,899	12,405	15,993	5,193	3,601	3,601
Spain	6	12	32,070	37,599	4,058	4,061	1,185	159	159
Sweden	6	13	21,255	21,082	2,154	2,405	874	61	61
Switzerland	8	16	189,983	583,724	33,983	34,637	2,945	3,677	3,677
United Kingdom	22	89	259,750	321,495	10,764	15,409	8,163	6,003	3,324
West Germany	10	32	329,388	464,821	−14,755	5,411	1,510	3,153	454
Africa, total	12	73	1,071,291	603,954	38,516	88,663	440	9,474	9,262
Liberia	8	63	1,051,079	586,462	38,127	87,628	37	9,439	9,227
South Africa (including South-West Africa)	4	6	7,533	10,582	1,035	1,035	403	35	35
OPEC countries	3	4	12,679	6,910	−647	—	—	—	—
Asia, total	11	34	51,048	43,540	3,916	4,193	1,143	417	400
Hong Kong	4	7	18,242	19,381	1,941	1,980	200	—	—
Japan (including Okinawa and Ryukyu Islands)	3	4	8,339	6,591	112	156	64	30	30
Philippines	3	5	6,163	3,728	656	657	292	—	—
Oceania	10	29	54,209	104,344	16,484	16,985	6,908	6,784	6,036
Puerto Rico and U.S. Possessions	6	*	26,896	17,377	−1,394	590	183	100	100
Wholesale and Retail Trade: Total									
All geographic areas	47	691	8,135,833	17,408,555	952,998	1,047,449	407,056	218,222	163,508
Canada	29	138	2,407,327	5,250,422	418,941	429,426	235,339	89,468	58,564
Latin America, total	20	118	928,719	895,781	105,726	111,646	41,893	22,824	21,035
Argentina	5	13	49,120	61,413	167	1,534	336	352	190
Brazil	9	21	107,394	136,515	20,649	21,741	3,480	1,852	1,852
Mexico	10	25	267,596	270,289	40,386	40,419	18,559	2,122	2,122
Panama excluding Canal Zone	9	16	91,934	92,461	1,819	3,708	521	2,000	633
Peru	3	3	25,343	35,057	8,621	8,621	4,747	2,272	2,180
Venezuela	7	19	269,654	171,792	19,143	20,373	8,130	8,913	8,743

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade: Total—Continued									
Other Western Hemisphere, total	**19**	**51**	**878,695**	**3,881,911**	**100,069**	**105,021**	**4,183**	**6,457**	**3,696**
The Bahamas	9	33	757,692	3,728,935	82,308	86,478	4,027	6,220	3,458
Bermuda	10	12	51,668	121,694	17,934	17,934	45	—	—
Netherlands Antilles	6	6	69,335	31,283	—174	608	111	237	237
Europe, total	**22**	**250**	**2,499,807**	**4,565,742**	**159,003**	**228,345**	**78,655**	**68,407**	**53,698**
Austria	3	3	1,876	4,538	341	345	137	—	—
Belgium	9	25	289,630	497,745	—2,868	10,650	1,522	42	—
Denmark	3	3	637	2,365	107	107	34	18	18
France (including Andorra)	8	23	123,679	920,339	—1,529	3,082	1,126	25	22
Italy (including San Marino)	8	16	105,211	339,351	4,587	6,079	1,955	—	—
Netherlands	9	19	40,682	175,035	2,383	5,349	2,456	521	521
Spain	7	17	130,882	211,614	8,876	9,129	1,539	449	449
Switzerland	6	20	354,700	655,781	46,873	47,625	9,142	845	845
United Kingdom	18	80	1,083,953	929,710	69,836	99,694	44,990	39,822	26,120
West Germany	13	26	366,374	825,047	30,826	46,148	15,691	26,388	25,674
Africa, total	**13**	**54**	**468,974**	**1,112,259**	**82,139**	**83,354**	**17,985**	**19,458**	**19,034**
Liberia	7	23	149,664	544,317	6,907	8,009	—	—	—
South Africa (including South-West Africa)	6	8	217,612	397,758	61,687	61,779	12,654	17,938	17,938
OPEC countries	3	3	1,464	3,785	174	174	31	—	—
Other	3	20	100,233	166,399	13,371	13,392	5,300	1,520	1,096
Asia, total	**11**	**41**	**361,781**	**731,747**	**47,609**	**48,467**	**12,694**	**5,345**	**5,324**
Hong Kong	7	16	85,877	96,931	12,777	12,941	1,027	3,988	3,988
Philippines	3	6	221,419	412,589	30,869	30,869	10,372	1,331	1,331
Oceania, total	**11**	**35**	**587,012**	**966,728**	**39,610**	**41,166**	**16,306**	**6,263**	**2,159**
Australia	11	29	535,752	857,794	33,134	34,689	13,360	5,329	1,225
Other	4	6	51,260	108,934	6,476	6,476	2,946	934	934
Puerto Rico and U.S. Possessions, total	**4**	**4**	**3,518**	**3,966**	**—99**	**25**	**—**	**—**	**—**
Puerto Rico	4	4	3,518	3,966	—99	25	—	—	—
Wholesale and Retail Trade: Wholesale Trade									
All geographic areas	**23**	**410**	**4,020,431**	**11,831,852**	**524,237**	**590,983**	**224,338**	**119,962**	**77,957**
Canada	**15**	**52**	**612,998**	**1,689,881**	**216,750**	**222,102**	**150,127**	**75,762**	**45,727**
Latin America, total	**11**	**71**	**305,981**	**315,458**	**24,404**	**30,228**	**8,281**	**1,666**	**1,413**
Brazil	6	17	15,914	47,987	11,573	12,609	2,540	—	—
Mexico	4	16	49,121	68,895	9,122	9,153	3,516	1,001	1,001
Panama, excluding Canal Zone	6	13	72,860	89,347	541	2,429	38	—	—
Venezuela	3	7	106,435	34,962	1,728	2,948	1,389	—	—
Other Western Hemisphere, total	**8**	**33**	**743,548**	**3,812,423**	**96,135**	**98,415**	**4,085**	**6,220**	**3,458**
The Bahamas	6	25	699,355	3,693,432	81,189	83,469	4,027	6,220	3,458
Europe, total	**12**	**163**	**1,106,748**	**3,703,150**	**35,264**	**85,801**	**18,789**	**6,229**	**1,802**
Belgium	5	9	118,356	255,239	6,221	6,223	1,631	42	—
France (including Andorra)	5	19	123,303	920,333	—1,531	3,080	1,126	25	22
Italy (including San Marino)	3	7	69,245	302,931	—921	363	9	—	—
Netherlands	5	14	28,246	154,307	2,443	4,015	1,819	—	—
Spain	4	9	49,230	129,808	1,879	2,132	535	5	5
United Kingdom	11	61	238,481	514,866	—9,336	20,124	3,508	3,627	—
West Germany	7	18	121,251	761,133	—10,737	1,849	858	1,644	930
Africa	**10**	**43**	**468,965**	**1,112,249**	**82,224**	**83,347**	**17,985**	**19,458**	**19,034**
Asia	**4**	**24**	**317,683**	**579,494**	**35,371**	**36,067**	**10,968**	**4,364**	**4,364**
Oceania, total	**6**	*****	**461,605**	**617,348**	**34,164**	**34,998**	**14,103**	**6,263**	**2,159**
Australia	6	17	410,344	508,414	27,688	28,522	11,157	5,329	1,225
Other	3	*	51,260	108,934	6,476	6,476	2,946	934	934
Wholesale and Retail Trade: Retail Trade									
All geographic areas	**24**	**281**	**4,115,402**	**5,576,703**	**428,761**	**456,467**	**182,717**	**98,259**	**85,551**
Canada	**14**	**86**	**1,794,329**	**3,560,541**	**202,191**	**207,324**	**85,212**	**13,705**	**12,837**
Latin America, total	**9**	**47**	**622,738**	**580,323**	**81,322**	**81,418**	**33,611**	**21,158**	**19,622**
Brazil	3	4	91,480	88,527	9,076	9,131	940	1,852	1,852
Mexico	6	9	218,475	201,394	31,264	31,266	15,042	1,121	1,121
Panama, excluding Canal Zone	3	3	19,074	3,114	1,279	1,279	483	2,000	633
Venezuela	4	12	163,219	136,830	17,416	17,425	6,741	8,913	8,743

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade: Retail Trade—Continued									
Other Western Hemisphere, total	11	18	135,146	69,489	3,935	6,606	98	237	237
The Bahamas	3	8	58,337	35,502	1,120	3,009	—	—	—
Europe, total	10	87	1,393,059	862,592	123,739	142,544	59,866	62,178	51,896
Belgium	4	16	171,274	242,506	—9,088	4,428	—109	—	—
France (including Andorra)	3	4	376	6	2	2	—	—	—
Italy (including San Marino)	5	9	35,966	36,420	5,508	5,716	1,946	—	—
Netherlands	4	5	12,436	20,728	—60	1,335	636	521	521
Spain	3	8	81,652	81,805	6,997	6,997	1,003	444	444
United Kingdom	7	19	845,472	414,844	79,172	79,570	41,482	36,195	26,120
West Germany	6	8	245,123	63,914	41,563	44,299	14,833	24,744	24,744
Africa	3	11	9	9	—84	8	—	—	—
Asia	7	17	44,098	152,253	12,239	12,399	1,726	981	959
Oceania, total	5	*	125,408	349,380	5,446	6,167	2,203	—	—
Australia	5	12	125,408	349,380	5,446	6,167	2,203	—	—
Finance, Insurance and Real Estate: Total									
All geographic areas	118	1,364	26,835,351	4,288,737	349,453	467,488	153,469	112,565	43,052
Canada	67	220	6,718,057	1,354,754	148,196	172,804	74,181	56,879	22,594
Latin America, total	47	208	1,530,812	298,778	40,873	46,328	9,880	14,638	5,671
Argentina	7	15	61,455	23,408	5,928	6,576	731	5,291	1,032
Brazil	24	47	572,950	141,664	17,254	19,933	4,062	2,943	1,201
Ecuador	4	6	1,603	1,408	59	92	18	25	25
Mexico	11	15	28,995	9,313	703	944	344	—	—
Panama, excluding Canal Zone	16	30	261,017	23,837	4,981	5,162	698	3,543	906
Venezuela	8	19	81,754	25,771	2,782	2,861	520	970	680
Other Western Hemisphere, total	45	78	1,966,245	387,198	30,433	56,156	4,004	10,174	1,150
The Bahamas	23	41	1,205,010	140,545	6,291	13,243	1,737	8,018	1,066
Bermuda	15	17	349,697	212,662	29,946	35,235	—9	159	—
Netherlands Antilles	14	17	393,265	31,857	—7,032	6,449	1,896	1,997	84
Other	3	3	18,273	2,134	1,228	1,228	381	—	—
Europe, total	69	562	13,473,684	1,800,665	78,566	128,215	44,228	13,521	9,210
Austria	9	9	227,092	26,764	1,225	1,283	419	403	354
Belgium	18	39	1,332,876	188,919	10,353	12,784	4,335	993	925
Denmark	5	7	20,275	3,169	497	691	43	63	30
France (including Andorra)	26	54	1,266,617	204,021	9,313	11,390	5,185	1,380	1,077
Italy (including San Marino)	19	36	2,651,061	345,796	14,927	15,977	5,110	2,779	2,767
Liechtenstein	4	6	113,939	10,755	889	1,109	—	—	—
Luxembourg	12	25	1,943,773	128,108	3,726	3,865	1,024	720	492
Netherlands	16	29	39,262	20,690	—243	2,528	931	479	479
Spain	4	4	2,043	2,336	62	62	19	—	—
Sweden	7	9	1,123	4,138	2,005	2,073	218	—	—
Switzerland	27	50	402,716	72,168	9,727	11,268	1,280	2,885	1,915
United Kingdom	50	204	3,967,610	434,559	7,502	38,564	18,802	243	243
West Germany	27	67	1,502,986	356,452	17,324	25,304	6,791	3,520	899
Africa, total	13	61	558,951	79,994	14,392	15,631	5,227	2,567	1,735
Liberia	9	35	138,238	23,559	7,344	8,130	2,539	2,343	1,511
South Africa (including South-West Africa)	6	14	251,898	44,174	3,026	3,069	1,315	224	224
OPEC countries	3	3	96,462	5,812	2,316	2,595	1,067	—	—
Other	6	9	72,353	6,448	1,707	1,836	306	—	—
Asia, total	36	105	1,532,440	183,601	21,967	22,905	6,628	2,371	1,881
Middle East	11	14	364,303	22,155	3,233	3,482	1,487	249	196
Other Asia, total	33	91	1,168,137	161,446	18,733	19,424	5,142	2,122	1,685
Hong Kong	29	43	835,084	97,385	12,955	13,556	2,354	494	493
Philippines	6	10	81,130	16,509	3,198	3,198	1,440	1,004	1,004
Oceania, total	25	61	794,543	119,234	15,349	20,470	7,939	798	142
Australia	22	53	790,469	118,877	15,395	20,467	7,939	798	142
Other	8	8	4,074	357	—46	3	—	—	—
Puerto Rico and U.S. Possessions, total	17	69	260,619	64,514	—324	4,978	1,381	11,616	668
Puerto Rico	16	64	239,213	56,442	—403	4,760	1,299	11,616	668
U.S. Possessions	4	5	21,406	8,072	79	218	82	—	—

Footnotes at end of table

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Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate: Banking									
All geographic areas	48	523	17,883,718	1,860,869	100,844	155,019	44,407	47,814	13,760
Canada	21	55	1,268,842	102,937	—2,811	8,580	3,299	5,994	1,074
Latin America, total	24	107	1,224,581	181,127	28,530	33,115	6,526	13,274	4,401
Argentina	4	10	49,880	16,839	5,165	5,813	576	4,919	702
Brazil	17	37	528,283	84,441	10,707	13,383	2,467	2,542	800
Mexico	3	4	7,496	720	253	254	113	—	—
Panama, excluding Canal Zone	8	11	131,126	14,094	2,779	2,898	181	3,484	860
Venezuela	3	6	35,477	4,506	1,816	1,816	460	881	591
Other Western Hemisphere, total	20	32	1,358,844	157,784	17,705	17,854	3,150	8,018	1,066
The Bahamas	13	23	1,113,803	125,414	11,426	11,528	1,737	8,018	1,066
Netherlands Antilles	4	4	213,854	20,749	4,647	4,647	1,413	—	—
Europe, total	24	202	11,718,044	1,194,139	34,067	67,233	23,348	6,961	5,048
Belgium	6	16	1,232,092	136,572	3,529	5,809	1,415	264	264
France (including Andorra)	9	19	884,094	105,392	6,409	6,981	3,029	1,316	1,013
Italy (including San Marino)	7	12	2,385,426	260,135	9,454	9,508	2,195	2,779	2,767
Luxembourg	7	13	1,890,085	123,042	3,480	3,555	886	720	492
Switzerland	12	20	315,861	38,347	2,767	3,377	708	297	135
United Kingdom	20	90	3,538,906	290,820	—4,692	23,117	11,559	234	234
West Germany	9	18	1,129,493	207,291	11,738	13,472	3,555	1,351	142
Africa, total	6	25	481,004	44,109	5,588	6,253	1,995	1,207	375
Liberia	5	15	83,490	7,670	845	1,101	287	1,207	375
OPEC countries	3	3	96,462	5,812	2,316	2,595	1,067	—	—
Asia, total	19	49	1,415,779	137,403	18,328	19,154	5,112	1,825	1,504
Middle East	5	6	313,595	17,579	2,318	2,480	1,077	—	—
Other Asia, total	18	43	1,102,184	119,824	16,011	16,674	4,035	1,825	1,504
Hong Kong	18	29	819,149	90,800	12,258	12,833	2,253	440	440
Oceania, total	10	17	316,721	30,087	—1,878	562	223	—	—
Australia	8	14	316,253	30,051	—1,846	562	223	—	—
Other	3	3	468	36	—33	—	—	—	—
Puerto Rico and U.S. Possessions	5	36	99,903	13,283	1,314	2,268	754	10,536	291
Finance, Insurance, and Real Estate: Credit Agencies Other Than Banks									
All geographic areas	15	172	3,716,137	674,356	147,979	154,580	69,649	26,847	21,975
Canada	8	58	3,128,064	482,399	125,720	127,411	58,820	24,143	21,381
Latin America, total	4	6	6,914	1,827	257	260	77	—	—
Mexico	3	3	2,960	1,275	151	151	37	—	—
Other Western Hemisphere, total	7	11	55,644	23,439	2,355	2,496	124	87	84
The Bahamas	3	5	3,612	1,057	171	312	—	—	—
Bermuda	3	3	26,797	20,433	1,810	1,810	1	—	—
Netherlands Antilles	3	3	25,236	1,950	373	374	123	87	84
Europe, total	9	51	189,624	95,963	5,446	8,236	3,560	1,072	214
France (including Andorra)	5	10	69,573	27,076	722	1,797	1,054	59	59
Italy (including San Marino)	4	4	30,062	16,322	1,205	1,257	853	—	—
United Kingdom	8	17	32,101	13,304	400	1,283	612	—	—
West Germany	4	9	36,427	35,315	1,987	2,747	1,040	1,013	155
Asia	4	5	1,390	578	66	66	19	—	—
Oceania, total	3	*	243,800	48,060	12,258	12,258	6,427	545	—
Australia	3	8	243,800	48,060	12,258	12,258	6,427	545	—
Puerto Rico and U.S. Possessions, total	5	17	67,865	13,903	712	2,159	622	1,000	296
Puerto Rico	5	17	67,865	13,903	712	2,159	622	1,000	296

Footnotes at end of table

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						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate: Insurance									
All geographic areas	40	564	4,770,898	1,562,541	95,257	141,761	33,652	9,308	7,314
Canada	27	78	2,177,223	664,956	15,011	26,020	8,087	242	138
Latin America, total	14	84	219,210	113,439	12,108	12,872	3,276	1,364	1,270
Brazil	5	8	44,370	57,200	6,550	6,550	1,595	401	401
Ecuador	3	5	1,603	1,408	59	92	18	25	25
Mexico	3	6	18,538	7,318	299	538	195	—	—
Panama, excluding Canal Zone	6	16	50,042	7,907	2,154	2,191	516	60	45
Venezuela	4	10	46,044	20,842	1,043	1,043	60	88	88
Other Western Hemisphere, total	13	27	512,261	199,794	14,726	34,356	707	—	—
Bermuda	7	9	303,630	181,427	26,948	32,018	—11	—	—
Netherlands Antilles	5	8	147,855	8,357	—12,289	1,191	337	—	—
Europe, total	26	266	1,396,234	442,241	40,138	49,597	15,641	5,488	3,948
Austria	5	5	2,999	4,171	785	843	419	403	354
Belgium	10	21	100,531	51,721	6,772	6,924	2,874	729	661
Denmark	4	6	20,275	2,310	—85	109	43	63	30
France (including Andorra)	8	20	310,072	68,320	1,854	2,285	980	5	5
Italy (including San Marino)	6	18	234,341	67,324	4,361	5,212	2,063	—	—
Luxembourg	4	11	53,687	4,887	265	311	138	—	—
Netherlands	9	20	27,270	16,143	1,204	2,283	915	479	479
Sweden	6	8	1,121	4,138	2,005	2,073	218	—	—
Switzerland	9	21	64,042	26,407	6,387	7,108	318	2,588	1,780
United Kingdom	16	87	248,444	86,099	10,454	12,226	5,449	9	9
West Germany	8	32	329,782	106,729	4,978	9,008	2,150	1,156	602
Africa, total	5	22	55,110	27,698	7,640	7,684	3,232	1,360	1,360
South Africa (including South-West Africa)	4	10	19,741	19,084	2,074	2,118	890	224	224
Asia, total	10	42	112,244	42,342	2,921	3,034	1,414	520	375
Middle East	3	5	50,128	3,798	880	965	404	222	193
Other Asia, total	9	37	62,116	38,544	2,042	2,069	1,010	297	182
Hong Kong	6	8	12,408	4,172	61	88	29	54	52
Philippines	3	6	9,645	6,977	922	922	275	105	105
Oceania, total	10	30	209,906	41,075	4,971	7,647	1,289	253	142
Australia	9	27	206,301	40,754	4,985	7,644	1,289	253	142
Other	3	3	3,605	321	—14	3	—	—	—
Puerto Rico and U.S. Possessions	6	15	88,711	30,996	—2,259	551	6	80	80
Services: Total									
All geographic areas	23	493	760,995	766,704	56,241	75,850	26,600	26,303	17,656
Canada	17	46	182,978	154,905	9,856	13,804	6,657	8,214	4,324
Latin America, total	13	58	52,805	61,838	6,818	7,618	2,426	2,956	2,956
Argentina	3	3	93	—	—17	5	—	—	—
Brazil	5	11	5,810	4,417	371	375	46	—	—
Mexico	11	23	16,715	16,716	55	821	254	—	—
Panama, excluding Canal Zone	4	5	23,786	34,608	5,075	5,081	2,071	2,931	2,931
Other Western Hemisphere, total	8	14	103,879	33,638	1,285	1,862	391	—	—
The Bahamas	3	3	29,253	21,768	—578	—	—	—	—
Bermuda	4	7	4,342	2,511	111	111	—	—	—
Europe, total	16	205	286,037	404,324	22,314	35,421	9,937	10,032	6,019
Austria	3	3	1,758	2,374	268	268	78	145	118
Belgium	8	12	13,457	6,591	—530	131	33	32	32
Denmark	6	8	3,372	6,256	180	406	138	142	142
France (including Andorra)	11	20	37,512	40,250	2,238	3,862	1,129	234	234
Italy (including San Marino)	8	14	25,783	37,239	1,653	2,772	845	624	(2)
Netherlands	8	12	15,592	68,086	5,654	7,005	939	119	—
Spain	7	8	16,431	15,490	2,701	3,296	1,048	310	310
Sweden	8	9	10,507	20,103	—686	251	16	55	2
Switzerland	8	11	15,378	10,289	340	874	28	1,926	10
United Kingdom	13	62	78,241	119,766	4,777	7,226	2,679	2,987	1,756
West Germany	9	26	42,155	61,649	5,570	8,178	2,696	3,461	3,415
Africa, total	7	20	38,739	18,005	2,380	2,393	553	—	—
South Africa (including South-West Africa)	5	6	668	7,882	572	585	169	—	—
Asia, total	10	24	6,681	8,738	1,293	1,638	752	115	35
Middle East	3	4	4,375	2,880	786	794	435	—	—
Other Asia, total	10	20	2,306	5,858	508	844	317	115	35
Hong Kong	3	3	119	97	—105	8	—	—	—
Japan (including Okinawa and Ryukyu Islands)	4	6	1,345	3,296	93	316	196	115	35
Oceania, total	8	122	75,438	72,005	11,056	11,739	5,317	4,986	4,323
Australia	7	111	75,121	67,859	9,861	10,544	4,795	4,861	4,236
Other	5	11	317	4,146	1,195	1,195	521	125	86
Puerto Rico and U.S. Possessions	3	4	14,437	13,252	1,239	1,375	567	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services: Amusement and Recreational Services									
All geographic areas	7	342	273,287	501,386	43,553	55,308	20,995	25,085	16,778
Canada	6	12	28,757	58,157	10,257	10,311	5,452	8,156	4,292
Latin America, total	6	32	32,246	45,726	5,520	5,895	2,210	2,931	2,931
Mexico	5	11	2,558	5,691	—170	172	50	—	—
Panama, excluding Canal Zone	4	5	23,786	34,608	5,075	5,081	2,071	2,931	2,931
Europe, total	6	152	111,284	296,620	13,149	23,542	6,523	8,897	5,196
France (including Andorra)	6	13	16,863	25,939	2,914	3,693	1,129	234	234
Netherlands	5	9	10,711	67,758	5,592	6,834	939	119	—
Switzerland	3	4	2,072	1,149	—83	15	5	1,613	10
United Kingdom	6	45	35,314	90,399	1,772	4,036	1,424	2,987	1,756
West Germany	6	23	16,129	44,125	4,081	6,689	2,213	3,029	2,983
Africa	4	10	1,266	10,394	1,379	1,392	553	—	—
Asia	6	16	2,836	6,328	622	846	317	115	35

*Not shown to avoid disclosure of information for specific corporations

[1]Since most U.S corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column will not add to totals

[2]Less than $500

NOTE See text for explanatory statements. Detail may not add to totals because of rounding

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries											
All industries	**666**	**19,142**	**228,376,784**	**281,271,223**	**20,938,077**	**23,493,809**	**7,592,591**	**6,954,148**	**5,117,928**	**41,469,279**	**62,796,583**
Agriculture, forestry, and fishing	51	172	469,457	458,749	42,836	56,227	19,806	10,964	9,705	164,314	43,463
Mining	102	369	8,066,762	9,219,170	1,991,102	2,049,701	959,891	250,613	240,187	879,438	852,927
Metal mining	38	90	2,241,782	1,300,428	649,744	659,761	227,918	156,861	151,824	240,074	326,449
Oil and gas extraction	55	224	5,299,986	7,470,460	1,238,796	1,284,616	699,145	84,886	81,273	607,123	517,697
All other mining	30	55	524,994	448,282	102,561	105,325	32,827	8,866	7,090	32,242	8,781
Construction	66	228	2,237,127	3,313,902	205,708	241,744	40,153	28,880	14,090	139,255	231,841
Manufacturing	404	5,480	106,556,228	154,103,181	11,160,508	12,427,564	4,400,411	3,400,504	2,430,397	19,776,061	33,044,662
Food and kindred products	69	622	6,631,910	11,142,126	697,239	795,958	299,269	212,412	181,628	669,813	585,224
Chemicals and allied products	120	1,309	15,739,846	19,583,583	2,362,996	2,494,021	902,713	566,106	451,034	1,393,433	3,226,456
Petroleum (including integrated) and coal products	24	113	16,333,492	28,330,349	1,858,250	2,018,314	538,534	630,043	509,310	6,276,772	12,871,096
Primary metal industries	42	151	2,576,839	2,416,882	211,803	279,584	92,480	35,002	25,059	329,327	442,730
Machinery, except electrical	124	515	11,341,893	12,243,851	1,757,407	1,886,734	779,338	481,724	292,502	1,067,405	2,558,856
Electrical and electronic equipment	80	551	9,884,520	13,659,215	1,087,184	1,171,217	380,597	280,784	246,872	1,680,713	1,753,843
Motor vehicles and equipment	36	214	16,344,325	33,537,872	642,397	928,125	362,040	534,961	238,590	5,558,951	7,475,063
Instruments and related products	41	168	3,416,607	3,756,426	331,647	385,015	145,344	110,521	84,858	580,775	1,097,121
All other manufacturing	257	1,837	24,286,795	29,432,875	2,211,585	2,468,595	900,096	548,950	400,543	2,218,873	3,034,273
Transportation and public utilities	150	583	9,312,418	8,380,720	584,071	805,085	62,893	448,444	306,560	5,275,041	2,781,257
Water transportation	78	245	5,497,430	6,060,230	360,163	542,638	14,935	372,580	245,376	4,730,735	2,285,453
All other transportation and public utilities	103	338	3,814,989	2,320,490	223,908	262,447	47,958	75,863	61,184	544,307	495,804
Wholesale and retail trade	390	4,167	40,035,894	85,883,729	4,043,052	4,531,926	1,373,827	1,176,858	951,451	5,323,709	15,039,573
Wholesale trade	347	3,182	33,874,194	75,527,425	3,424,186	3,819,092	1,120,617	1,001,183	808,040	4,876,286	13,632,800
Drugs, chemicals, and allied products	79	557	3,469,811	4,790,516	526,195	550,929	136,751	229,415	182,887	280,953	1,378,215
All other wholesale trade	323	2,625	30,404,383	70,736,909	2,897,991	3,268,163	983,866	771,768	625,152	4,595,333	12,254,585
Retail trade	113	824	4,790,221	7,428,553	418,931	499,699	200,353	120,617	93,820	153,533	1,126,207
General merchandise stores	9	28	2,206,620	1,665,782	237,996	252,967	113,016	82,021	71,946	12,107	70,202
All other retail trade	108	796	2,583,601	5,762,771	180,935	246,733	87,337	38,596	21,873	141,426	1,056,005
Wholesale and retail trade not allocable	42	161	1,371,478	2,927,751	199,935	213,135	52,857	55,058	49,592	293,890	280,566
Finance, insurance, and real estate	434	2,318	50,003,633	10,201,241	1,712,260	2,046,373	269,877	1,119,935	794,893	8,307,666	8,417,058
Banking	52	168	15,245,615	1,542,557	93,750	127,760	35,876	27,864	13,710	3,154,306	2,543,644
Credit agencies other than banks	162	583	18,611,029	2,187,119	351,534	428,297	127,010	91,136	63,961	1,940,596	2,960,135
Insurance	104	234	3,433,039	1,242,029	195,992	217,815	20,044	133,484	65,082	188,604	186,668
Holding and other investment companies, except bank holding companies	249	710	9,800,424	4,266,766	945,464	1,107,899	72,064	757,459	581,956	2,435,550	2,405,651
All other finance, insurance, and real estate	221	623	2,913,526	962,771	125,520	164,602	14,884	109,992	70,185	588,610	320,960
Services	320	1,703	8,553,413	8,379,867	1,110,899	1,223,798	455,249	353,483	296,944	1,325,016	1,844,170
Business services	262	963	5,934,523	5,543,856	920,788	961,821	355,479	289,351	246,425	1,008,859	1,125,625
Amusement and recreational services	20	279	398,124	539,141	57,641	60,306	21,094	19,055	14,310	44,410	108,188
All other services	125	461	2,220,766	2,296,870	132,471	201,671	78,676	45,076	36,209	271,746	610,356
Nature of business not allocable	141	355	1,982,413	1,330,663	87,643	111,389	10,483	155,578	73,701	265,642	525,653
Inactive	455	3,767	1,159,438	—	—	—	—	8,891	—	13,137	15,978
Mining											
All industries	**24**	**269**	**1,799,613**	**1,612,428**	**354,014**	**363,913**	**54,892**	**85,833**	**82,205**	**104,603**	**214,871**
Mining	17	85	1,140,447	890,968	254,227	258,763	45,696	37,457	36,139	22,329	115,402
Metal mining	9	18	472,827	334,940	102,621	104,167	22,948	27,488	27,488	5,209	33,169
Oil and gas extraction	9	55	574,638	481,391	127,512	130,420	16,893	5,512	4,195	15,687	78,456
All other mining	3	12	92,982	74,637	24,094	24,176	5,855	4,456	4,456	1,433	3,776
Construction	4	12	9,083	2,454	1,353	1,848	—	62	—	249	1,248
Manufacturing	7	12	76,804	94,368	4,899	9,415	3,451	2,432	2,432	18,916	9,572
Transportation and public utilities	9	24	222,593	116,519	24,797	24,847	327	18,752	16,843	15,955	41,218
Water transportation	6	16	209,385	111,021	24,154	24,204	5	18,280	16,542	14,728	39,371
All other transportation and public utilities	4	8	13,208	5,498	643	643	322	472	301	1,228	1,846
Wholesale and retail trade	6	19	100,869	426,501	42,855	42,905	2,846	15,500	15,500	20,507	22,275
Finance, insurance, and real estate	15	35	185,256	43,436	21,281	21,471	285	10,540	10,200	23,375	20,188
Credit agencies other than banks	3	3	36,934	4,497	715	743	28	310	—	4,443	7,489
Insurance	4	8	26,018	14,439	3,439	3,439	1	132	132	4,199	132
Holding and other investment companies, except bank holding companies	6	12	81,069	14,630	12,937	12,971	257	9,908	9,877	11,175	11,959
Services	6	14	31,670	38,183	4,602	4,665	2,286	1,091	1,091	3,230	4,954
Nature of business not allocable	4	4	220	—	—2	(2)	—	—	—	1	2
Inactive	17	64	32,671	—	—	—	—	—	—	40	13

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Construction											
All industries	**12**	**271**	**1,932,227**	**2,371,154**	**258,495**	**292,507**	**63,627**	**29,307**	**9,433**	**255,836**	**232,214**
Mining	4	15	159,000	135,937	49,849	51,099	17,952	—	—	6,096	5,269
Construction	10	102	1,296,741	1,869,753	163,189	191,893	27,858	21,624	6,985	111,125	171,520
Manufacturing	3	12	214,725	131,260	22,462	23,559	9,754	—	—	15,917	25,835
Transportation and public utilities	4	9	34,746	23,964	3,840	3,844	995	—	—	1,207	2,401
Wholesale and retail trade	4	6	20,899	9,672	373	667	224	—	—	679	852
Finance, insurance, and real estate	6	20	84,109	18,132	3,060	3,720	372	16	16	21,914	542
Insurance	3	5	12,148	9,243	2,204	2,204	—	—	—	8,714	—
Holding and other investment companies, except bank holding companies	3	6	47,352	3,505	805	810	15	16	16	1,047	265
Services	5	22	69,893	171,808	16,108	17,197	6,380	3,032	2,431	94,495	17,410
Business services	4	5	5,381	13,457	1,552	1,845	834	—	—	153	1,516
Nature of business not allocable	5	7	3,138	1,886	154	167	93	—	—	—	—
Inactive	10	68	25,022	—	—	—	—	4,635	—	4,402	8,301
Manufacturing: Total											
All industries	**388**	**15,199**	**181,388,800**	**249,337,879**	**18,624,547**	**20,751,610**	**6,773,706**	**6,382,300**	**4,736,999**	**33,249,103**	**54,556,533**
Agriculture, forestry, and fishing	45	148	424,849	436,836	43,064	53,591	19,168	10,672	9,479	163,029	42,276
Mining	69	243	6,073,225	7,920,945	1,638,762	1,682,255	880,850	203,427	197,482	816,449	682,971
Metal mining	25	68	1,712,856	918,195	522,071	529,461	193,975	121,790	118,813	234,637	282,071
Oil and gas extraction	35	140	3,939,032	6,681,911	1,053,751	1,087,747	668,221	78,329	76,034	554,776	395,942
All other mining	22	35	421,336	320,840	62,939	65,047	18,653	3,307	2,634	27,035	4,958
Construction	39	94	789,707	1,370,485	39,043	45,406	11,270	7,194	7,105	26,035	57,073
Manufacturing	349	5,128	103,031,530	149,543,804	10,694,875	11,911,047	4,150,818	3,277,235	2,353,139	18,276,011	31,917,156
Food and kindred products	62	611	6,484,948	10,969,076	686,214	784,932	295,298	212,374	181,610	536,257	566,687
Chemicals and allied products	115	1,269	15,599,480	19,440,039	2,335,380	2,466,234	893,865	563,327	449,646	1,386,310	3,214,727
Petroleum (including integrated) and coal products	17	100	15,623,568	26,671,867	1,609,739	1,765,256	390,228	551,842	460,809	5,006,340	12,008,763
Primary metal industries	38	145	2,557,690	2,395,749	209,297	277,078	91,632	34,784	25,059	329,326	442,457
Machinery, except electrical	113	478	11,006,257	11,843,568	1,736,861	1,863,404	768,479	480,914	292,386	1,039,503	2,517,953
Electrical and electronic equipment	66	510	9,433,395	13,294,805	1,039,853	1,123,271	363,713	267,002	237,947	1,671,658	1,711,585
Motor vehicles and equipment	33	210	16,319,361	33,503,801	639,638	925,092	361,009	534,961	238,590	5,556,079	7,461,420
Instruments and related products	40	156	3,402,865	3,737,857	329,631	382,768	144,327	110,379	84,818	579,194	1,090,379
All other manufacturing	225	1,649	22,603,965	27,687,043	2,108,261	2,323,011	842,267	521,652	382,274	2,171,343	2,903,185
Transportation and public utilities	85	326	5,513,580	6,397,011	434,351	577,724	34,972	403,390	266,795	4,915,570	2,570,941
Water transportation	47	155	4,293,945	5,246,643	295,292	429,223	9,068	351,700	226,233	4,554,958	2,207,358
All other transportation and public utilities	58	171	1,219,635	1,150,367	139,059	148,502	25,904	51,690	40,561	360,611	363,583
Wholesale and retail trade	317	3,703	33,411,897	69,667,879	3,364,928	3,769,211	1,127,853	1,027,761	827,794	3,771,468	12,420,333
Wholesale trade	294	2,870	30,578,541	63,888,689	3,054,206	3,413,583	1,023,344	939,205	757,437	3,389,627	11,893,092
Drugs, chemicals, and allied products	74	540	3,432,837	4,717,078	519,470	542,255	132,933	228,001	181,640	279,584	1,371,022
All other wholesale trade	273	2,330	27,145,704	59,171,611	2,534,736	2,871,327	890,411	711,204	575,798	3,110,042	10,522,070
Retail trade	82	691	1,614,091	3,204,876	127,099	159,130	59,329	33,499	20,765	100,141	263,587
Wholesale and retail trade not allocable	38	142	1,219,265	2,574,313	183,622	196,499	45,180	55,058	49,592	281,701	263,654
Finance, insurance, and real estate	251	1,309	22,314,198	6,157,160	1,328,016	1,520,043	124,958	996,259	727,247	3,941,451	4,846,125
Banking	14	26	1,005,044	99,387	28,452	29,401	3,201	6,285	4,483	155,145	18,319
Credit agencies other than banks	105	323	11,657,014	1,341,569	247,271	262,362	48,411	58,861	45,841	1,268,254	2,150,968
Insurance	53	82	1,043,413	427,090	141,732	148,433	9,369	127,145	63,608	105,989	165,645
Holding and other investment companies, except bank holding companies	179	546	7,391,638	3,940,697	814,341	969,355	56,187	707,892	545,467	2,219,982	2,245,465
All other finance, insurance, and real estate	131	332	1,217,089	348,417	96,220	110,492	7,790	96,077	67,848	192,081	265,727
Services	200	1,059	6,981,475	7,115,785	994,797	1,082,787	413,794	296,707	274,279	1,078,558	1,590,125
Business services	170	682	5,093,819	5,161,327	876,633	907,037	342,550	255,775	241,206	900,866	996,979
Amusement and recreational services	9	51	187,447	137,674	15,215	15,840	6,361	4,673	3,363	8,063	21,522
All other services	84	326	1,700,209	1,816,785	102,949	159,909	64,883	36,260	29,711	169,628	571,624
Nature of business not allocable	111	301	1,842,305	727,974	86,712	109,546	10,024	155,555	73,679	251,847	422,707
Inactive	306	2,888	1,006,035	—	—	—	—	4,100	—	8,686	6,827
Manufacturing: Food and Kindred Products											
All industries	**46**	**1,971**	**9,699,235**	**14,925,403**	**1,060,402**	**1,188,786**	**413,090**	**323,900**	**248,565**	**995,114**	**1,223,919**
Agriculture, forestry, and fishing	17	89	227,636	276,383	12,382	18,241	4,882	626	626	96,932	12,762
Construction	3	5	2,887	5,521	710	711	296	123	123	514	553
Manufacturing	41	753	6,857,458	11,351,958	804,745	897,717	338,746	232,492	199,580	622,190	661,524
Food and kindred products	41	546	5,996,582	10,202,130	671,129	748,825	280,837	209,653	179,318	517,709	549,955
Chemicals and allied products	12	84	335,631	408,324	45,535	48,842	19,116	5,865	4,582	13,464	55,708
Machinery, except electrical	7	11	17,177	19,694	1,910	2,258	861	768	578	18	2,040
Transportation and public utilities	17	62	160,699	196,373	27,273	33,374	9,384	5,435	5,174	51,929	34,005
Water transportation	6	15	61,443	74,395	6,366	11,847	156	125	125	49,741	18,527
All other transportation and public utilities	14	47	99,256	121,978	20,908	21,526	9,227	5,310	5,050	2,188	15,478
Wholesale and retail trade	38	327	1,104,999	2,565,862	135,823	151,379	43,137	39,816	29,109	106,907	408,845
Wholesale trade	37	280	1,008,890	2,419,288	116,726	128,004	36,531	37,979	27,272	102,583	375,926
Drugs, chemicals, and allied products	9	29	21,251	51,759	1,973	2,291	421	222	124	847	504
All other wholesale trade	35	251	987,639	2,367,529	114,753	125,713	36,111	37,757	27,148	101,735	375,421
Retail trade	8	40	81,756	117,665	17,169	21,445	6,248	1,837	1,837	4,195	31,739
Wholesale and retail trade not allocable	5	7	14,353	28,910	1,928	1,929	357	—	—	129	1,181

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing: Food and Kindred Products—Continued											
Finance, insurance, and real estate	36	158	1,001,979	204,024	53,241	57,141	7,466	40,235	9,105	101,944	92,752
Banking	3	4	28,118	2,053	799	800	132	40	40	—	82
Credit agencies other than banks	12	23	412,682	40,344	12,303	12,333	2,551	1,496	1,496	14,315	12,123
Insurance	7	8	19,585	11,284	3,508	3,508	—	—	—	9,810	75
Holding and other investment companies, except bank holding companies	30	71	456,812	105,386	32,169	35,687	3,385	38,051	7,250	70,353	76,016
All other finance, insurance, and real estate	20	52	84,781	44,957	4,462	4,814	1,399	647	319	7,466	4,456
Services	23	82	184,751	161,653	17,235	20,066	5,246	1,841	1,737	11,251	5,138
Business services	21	61	134,632	87,656	11,427	14,115	2,866	757	653	9,730	2,686
Nature of business not allocable	19	*	94,664	162,981	8,991	10,156	3,932	3,308	3,111	3,447	8,340
Inactive	38	423	63,579	—	—	—	—	26	—	—	—
Manufacturing: Chemicals and Allied Products											
All industries	**58**	**3,205**	**23,671,175**	**26,589,439**	**3,258,838**	**3,456,972**	**1,135,703**	**1,008,074**	**812,956**	**2,752,071**	**5,132,181**
Agriculture, forestry, and fishing	11	33	71,408	48,996	2,273	6,492	2,879	687	519	1,768	8,988
Mining	10	28	126,461	93,746	21,857	22,398	4,989	955	693	29,832	6,309
Oil and gas extraction	6	11	27,043	23,619	7,493	7,745	464	—	—	—	1,236
Construction	5	13	131,863	316,420	4,136	8,255	2,000	837	833	2,131	17,809
Manufacturing	54	1,349	16,297,059	19,584,833	2,358,711	2,507,882	927,822	551,479	448,139	1,518,158	3,176,616
Food and kindred products	11	41	343,231	567,671	11,702	27,934	12,749	2,281	2,246	16,335	14,234
Chemicals and allied products	52	1,010	13,481,130	16,546,196	2,005,202	2,124,233	779,408	488,417	389,791	1,207,305	2,798,376
Primary metal industries	5	12	217,287	247,533	53,019	53,019	22,045	4,277	4,250	98,524	13,546
Machinery, except electrical	7	12	22,998	28,143	1,863	2,436	649	15	15	289	3,072
Electrical and electronic equipment	5	37	438,845	468,484	64,235	67,034	21,889	19,618	17,561	66,397	87,530
Instruments and related products	6	22	167,680	189,528	9,857	11,836	4,554	711	711	20,131	35,180
Transportation and public utilities	11	29	125,329	82,389	7,492	8,776	1,639	463	425	20,708	4,671
Wholesale and retail trade	53	748	3,974,763	5,392,998	570,661	598,971	159,622	217,555	187,178	518,925	1,433,294
Wholesale trade	50	674	3,756,101	5,148,808	546,056	571,856	150,479	206,453	176,716	499,298	1,403,575
Drugs, chemicals, and allied products	43	446	3,155,844	4,267,799	485,110	506,787	125,917	191,651	164,072	262,419	1,273,317
All other wholesale trade	34	228	600,257	881,009	60,946	65,069	24,562	14,802	12,643	236,880	130,258
Retail trade	10	47	145,798	153,466	6,536	8,705	1,925	1,380	1,090	4,554	5,765
Wholesale and retail trade not allocable	8	27	72,864	90,725	18,069	18,410	7,218	9,722	9,372	15,073	23,954
Finance, insurance, and real estate	42	211	2,303,115	258,905	235,029	239,174	17,098	201,251	144,476	529,689	368,021
Credit agencies other than banks	12	20	384,665	23,353	12,072	12,136	647	1,350	715	32,292	68,506
Insurance	12	14	52,706	23,128	6,372	6,375	—	—	—	11,024	5
Holding and other investment companies, except bank holding companies	32	115	1,119,131	154,456	191,446	194,261	15,067	193,102	139,047	334,002	287,497
Services	35	134	453,902	793,848	58,833	62,613	18,670	31,776	29,992	125,532	106,223
Business services	28	85	364,958	710,045	54,295	55,829	16,213	31,019	29,340	114,411	99,011
Nature of business not allocable	25	62	31,990	17,304	—152	2,411	983	2,057	702	1,866	8,057
Inactive	51	598	155,285	—	—	—	—	1,015	—	3,463	2,193
Manufacturing: Petroleum (Including Integrated) and Coal Products											
All industries	**26**	**1,422**	**51,448,139**	**90,653,915**	**5,719,378**	**6,364,460**	**1,779,808**	**2,129,275**	**1,697,975**	**14,537,252**	**25,562,131**
Mining	19	83	3,911,030	6,776,907	1,452,642	1,486,339	822,460	183,223	181,546	649,356	565,661
Oil and gas extraction	19	74	3,656,302	6,423,930	1,015,841	1,048,339	657,116	76,772	75,095	535,573	360,236
Construction	4	11	235,893	402,447	7,260	7,767	319	—	—	241	4,471
Manufacturing	18	164	19,514,940	31,954,378	1,801,325	1,969,096	441,629	593,638	483,114	5,184,065	12,177,221
Chemicals and allied products	9	46	831,077	1,336,108	147,344	149,519	45,031	32,850	21,100	90,230	143,331
Petroleum (including integrated) and coal products	14	91	15,595,339	26,639,363	1,608,443	1,763,212	389,552	550,257	460,376	5,005,848	12,006,526
Machinery, except electrical	4	7	29,455	29,902	1,046	1,923	981	162	156	275	395
Transportation and public utilities	18	102	4,460,994	5,315,015	249,916	375,914	6,905	303,501	198,998	4,398,497	2,357,948
Water transportation	16	66	3,725,176	4,620,428	171,668	290,531	2,827	269,061	170,641	4,148,139	2,056,756
All other transportation and public utilities	10	36	735,818	694,587	78,248	85,384	4,078	34,440	28,357	250,358	301,192
Wholesale and retail trade	23	498	15,934,168	43,159,043	1,596,523	1,771,481	495,644	482,876	382,457	1,894,409	6,593,140
Wholesale trade	21	424	15,028,461	41,036,282	1,461,406	1,634,906	469,204	448,914	354,006	1,755,906	6,493,175
Drugs, chemicals, and allied products	8	31	85,796	229,383	21,335	21,591	2,310	35,299	17,036	10,626	57,125
All other wholesale trade	19	393	14,942,665	40,806,899	1,440,071	1,613,315	466,894	413,615	336,970	1,745,280	6,436,050
Retail trade	9	31	67,062	149,940	—44	1,313	477	2,471	214	26,424	9,445
Wholesale and retail trade not allocable	3	43	838,645	1,972,821	135,161	135,261	25,962	31,491	28,238	112,080	90,520
Finance, insurance, and real estate	21	148	5,383,081	2,125,809	555,140	655,548	9,747	481,548	389,193	1,938,101	3,016,413
Credit agencies other than banks	11	23	2,647,129	104,108	53,413	54,626	1,829	12,208	11,993	410,198	1,194,710
Insurance	11	16	272,316	167,634	93,449	93,449	1,098	121,943	58,574	59,098	156,608
Holding and other investment companies, except bank holding companies	17	52	2,104,210	1,714,157	332,309	431,043	3,937	260,171	257,669	1,341,918	1,509,828
Services	12	66	483,853	733,248	—3,358	23,284	1,550	3,346	1,296	344,109	522,276
Business services	10	30	256,564	384,261	10,189	11,536	318	2,752	802	300,892	129,882
Nature of business not allocable	6	*	1,399,925	187,064	59,927	75,026	1,552	79,399	61,372	128,470	324,997
Inactive	21	331	124,094	—	—	—	—	1,743	—	4	5

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing: Primary Metal Industries											
All industries	**32**	**781**	**7,393,729**	**6,078,932**	**634,690**	**685,908**	**176,713**	**195,810**	**141,468**	**1,003,055**	**1,290,737**
Agriculture, forestry, and fishing	4	4	10,539	1,728	—435	—	—	—	—	252	26
Mining	18	58	1,551,956	674,339	94,298	100,303	24,996	8,183	5,468	100,948	66,874
Metal mining	17	47	1,311,750	461,913	53,368	59,167	16,795	7,705	4,990	98,353	65,128
Oil and gas extraction	3	7	70,746	58,061	10,542	10,549	4,098	307	307	2,595	1,459
All other mining	4	4	169,460	154,365	30,388	30,586	4,103	172	172	—	286
Construction	4	4	9,252	9,678	1,442	1,442	560	196	196	4	223
Manufacturing	26	225	3,119,207	3,154,083	310,147	342,289	110,499	62,157	50,483	255,587	579,522
Chemicals and allied products	5	13	180,136	222,987	48,936	48,949	18,512	22,166	21,260	5,115	48,843
Primary metal industries	13	102	2,154,077	1,968,570	177,411	200,549	60,542	27,830	18,223	204,483	418,391
Machinery, except electrical	6	10	74,485	97,087	12,334	12,703	3,018	716	—	7,643	14,739
Electrical and electronic equipment	7	25	136,634	155,450	17,361	20,516	8,304	2,865	2,461	2,429	15,018
Transportation and public utilities	9	20	276,578	451,188	99,438	99,509	4,560	71,800	47,536	292,875	84,304
Water transportation	7	13	255,972	435,683	98,113	98,140	4,029	71,800	47,536	292,651	84,199
All other transportation and public utilities	6	7	20,606	15,505	1,325	1,369	531	—	—	224	105
Wholesale and retail trade	24	132	655,165	1,267,031	83,077	87,635	27,499	31,585	25,156	66,049	246,087
Wholesale trade	23	123	630,619	1,221,859	78,125	82,649	25,079	31,475	25,046	62,832	239,303
Finance, insurance, and real estate	18	83	1,320,393	315,116	28,052	34,091	2,086	17,633	8,902	237,237	291,290
Credit agencies other than banks	6	17	872,461	247,277	2,053	3,839	902	1,168	146	189,043	202,091
Holding and other investment companies, except bank holding companies	13	38	335,191	46,337	16,633	19,357	696	15,312	7,645	40,635	72,907
Services	17	81	315,522	204,394	18,641	20,322	6,423	4,056	3,586	26,991	21,859
Business services	17	37	119,325	53,421	6,115	6,466	1,218	803	770	9,828	3,997
Nature of business not allocable	5	12	50,182	1,376	31	317	89	200	140	20,462	552
Inactive	27	162	84,936	—	—	—	—	—	—	2,650	—
Manufacturing: Machinery, Except Electrical											
All industries	**46**	**1,650**	**20,351,724**	**20,782,060**	**3,092,864**	**3,280,317**	**1,266,883**	**940,840**	**657,826**	**2,032,827**	**5,200,525**
Construction	5	7	18,214	35,348	1,919	2,191	1,084	—	—	762	415
Manufacturing	44	538	11,330,111	12,051,111	1,822,430	1,933,621	795,360	533,011	307,313	1,081,050	2,592,850
Chemicals and allied products	6	38	173,780	239,993	23,789	25,756	7,342	4,238	4,141	10,712	26,081
Primary metal industries	3	6	18,267	16,446	1,024	1,752	959	—	—	1,023	824
Machinery, except electrical	41	291	9,494,361	10,065,915	1,639,067	1,734,215	719,251	455,229	269,129	883,426	2,224,327
Electrical and electronic equipment	10	20	119,488	110,107	10,741	11,395	4,020	118	118	45,585	14,712
Motor vehicles and equipment	3	3	107,369	120,217	8,439	8,439	2,998	600	600	2,687	2,147
Instruments and related products	7	23	454,475	465,377	49,342	52,664	26,589	17,119	16,885	35,411	153,943
Transportation and public utilities	6	8	15,525	2,432	730	975	121	—	—	488	11,041
Wholesale and retail trade	43	423	3,525,560	4,652,515	340,576	389,570	129,740	105,787	78,992	310,191	1,628,669
Wholesale trade	40	399	3,412,758	4,526,469	327,644	376,353	124,524	105,642	78,847	299,837	1,608,465
Drugs, chemicals, and allied products	4	11	5,531	9,124	2,496	2,931	527	120	99	740	2,075
All other wholesale trade	40	388	3,407,228	4,517,346	325,148	373,422	123,997	105,522	78,748	299,097	1,606,390
Retail trade	6	20	104,646	116,367	11,821	12,106	5,114	145	145	10,301	19,581
Finance, insurance, and real estate	28	114	1,541,427	298,297	144,781	152,687	22,719	90,471	70,357	305,993	235,799
Banking	3	4	65,040	6,669	347	1,124	200	32	32	469	101
Credit agencies other than banks	19	41	633,847	80,201	13,375	17,640	6,051	715	527	94,521	93,724
Insurance	3	4	11,200	5,179	2,853	2,853	54	1,470	1,470	4,277	1,302
Holding and other investment companies, except bank holding companies	17	40	660,687	185,828	120,936	122,790	16,254	84,909	64,983	177,289	93,278
All other finance, insurance, and real estate	14	25	170,653	20,420	7,270	8,280	161	3,345	3,345	29,436	47,394
Services	23	241	3,755,773	3,639,511	769,042	785,863	312,889	207,462	198,547	327,293	711,607
Business services	19	209	3,502,540	3,379,780	749,454	760,888	303,357	204,853	197,500	312,581	654,782
Nature of business not allocable	17	35	30,374	9,078	—715	766	393	238	24	493	465
Inactive	37	259	45,746	—	—	—	—	10	—	—	15
Manufacturing: Electrical and Electronic Equipment											
All industries	**35**	**1,905**	**17,403,014**	**19,754,978**	**1,467,396**	**1,686,599**	**543,925**	**411,601**	**356,055**	**2,131,944**	**2,755,365**
Mining	3	20	103,230	90,711	10,284	10,809	3,241	478	478	13,500	16,066
Construction	7	35	323,839	496,937	20,046	21,156	5,621	5,978	5,893	13,744	16,400
Manufacturing	31	645	10,502,854	14,396,279	1,018,244	1,171,675	383,397	294,087	253,257	1,486,756	1,882,290
Food and kindred products	3	13	90,176	120,299	—40	4,177	1,327	440	45	143	756
Chemicals and allied products	6	28	171,366	123,892	12,437	12,460	4,475	563	562	984	38,716
Primary metal industries	6	10	97,372	76,434	—30,818	12,430	4,124	2,316	2,316	1,370	5,640
Machinery, except electrical	15	63	442,489	531,001	13,609	37,285	14,508	7,929	7,359	40,016	185,777
Electrical and electronic equipment	28	372	7,938,254	11,373,299	868,391	929,957	294,717	227,374	205,037	1,346,116	1,458,137
Instruments and related products	9	27	342,245	370,260	12,969	19,778	6,249	4,027	4,027	22,512	30,080
Transportation and public utilities	5	31	149,149	119,928	16,778	17,082	7,496	4,712	4,510	13,670	12,910
Wholesale and retail trade	32	403	2,253,918	2,984,733	191,369	212,409	76,353	30,390	27,729	188,685	470,848
Wholesale trade	31	340	2,097,401	2,762,260	181,055	197,110	71,506	25,201	23,266	173,567	447,303
Drugs, chemicals, and allied products	3	6	11,265	15,238	2,462	2,520	1,325	—	—	65	976
All other wholesale trade	31	334	2,086,136	2,747,022	178,593	194,590	70,181	25,201	23,266	173,502	446,327
Retail trade	11	44	122,822	177,336	6,718	11,698	3,643	4,696	3,970	10,705	19,318
Wholesale and retail trade not allocable	5	19	33,695	45,137	3,596	3,602	1,204	493	493	4,413	4,227

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing: Electrical and Electronic Equipment—Continued											
Finance, insurance, and real estate	20	204	2,993,836	670,992	123,959	145,851	19,226	43,899	38,557	293,976	264,746
Credit agencies other than banks	8	66	1,605,731	349,477	67,568	69,319	6,652	11,609	10,604	185,872	151,472
Holding and other investment companies, except bank holding companies	13	85	648,206	98,589	43,683	50,693	3,412	28,883	24,813	94,409	71,151
Services	16	175	935,939	950,817	83,861	103,346	48,309	31,487	25,540	97,598	86,414
Business services	16	70	116,610	99,634	5,726	8,075	3,276	1,734	1,208	44,041	7,685
Amusement and recreational services	3	3	14,615	6,373	2,169	2,169	771	1,454	555	1,323	1,636
All other services	8	102	804,714	844,810	75,966	93,101	44,263	28,299	23,777	52,235	77,093
Nature of business not allocable	9	*	62,577	44,582	2,860	4,271	282	523	93	23,362	4,224
Inactive	28	360	77,555	—	—	—	—	48	—	652	1,466
Manufacturing: Motor Vehicles and Equipment											
All industries	**20**	**1,080**	**25,266,113**	**40,709,390**	**852,989**	**1,242,825**	**451,762**	**667,192**	**319,995**	**6,269,204**	**8,150,876**
Manufacturing	20	266	17,104,956	34,272,755	670,404	956,076	364,345	538,155	243,264	5,949,884	7,688,697
Chemicals and allied products	3	3	12,483	15,162	789	887	341	—	—	6	413
Primary metal industries	4	4	33,175	39,273	1,446	1,913	844	—	—	18,450	1,013
Machinery, except electrical	8	25	459,908	524,098	11,925	16,167	5,395	6,668	6,030	83,560	38,484
Motor vehicles and equipment	16	146	15,271,098	31,957,170	543,735	811,166	316,027	517,523	225,696	5,518,179	7,384,724
Wholesale and retail trade	15	484	2,056,801	4,262,903	84,413	148,406	51,522	42,408	31,669	111,632	311,244
Wholesale trade	14	162	1,407,214	2,484,483	42,736	95,449	31,430	28,316	23,402	83,050	260,957
Retail trade	6	318	646,821	1,774,766	40,497	51,777	19,513	14,092	8,266	28,436	50,234
Finance, insurance, and real estate	14	120	5,669,681	1,989,754	80,950	119,520	32,302	75,823	37,228	185,508	120,778
Credit agencies other than banks	11	56	4,270,242	399,229	57,196	60,777	24,222	15,583	12,133	113,324	40,524
Insurance	5	6	59,492	26,083	13,032	13,032	91	416	416	1,075	513
Holding and other investment companies, except bank holding companies	9	28	972,382	1,484,899	7,223	40,171	6,184	57,789	23,659	64,009	70,085
Services	12	39	267,498	92,989	12,117	13,214	2,204	5,724	5,704	18,149	13,952
Business services	8	16	194,327	59,282	5,820	6,141	1,037	4,895	4,875	13,959	9,963
Nature of business not allocable	7	*	58,508	78,175	5,466	5,608	1,389	3,934	2,130	4,027	14,654
Inactive	18	140	99,721	—	—	—	—	1,148	—	—	1,548
Transportation and Public Utilities											
All industries	**54**	**855**	**7,523,965**	**5,485,766**	**342,329**	**494,991**	**113,241**	**99,618**	**65,076**	**555,019**	**504,795**
Mining	10	20	475,787	216,500	36,372	43,812	9,312	9,675	6,512	30,986	39,022
Oil and gas extraction	8	17	463,277	200,691	27,920	35,105	6,238	990	990	30,759	27,792
Construction	5	11	67,207	53,226	2,373	2,535	1,027	—	—	1,522	1,879
Manufacturing	13	168	1,768,789	1,634,731	108,100	130,452	50,791	26,343	14,756	49,470	128,971
Chemicals and allied products	3	34	116,801	110,047	14,852	15,023	5,213	2,779	1,388	3,005	5,763
Machinery, except electrical	6	23	290,821	323,401	14,964	16,825	8,254	645	—	26,245	30,468
Electrical and electronic equipment	4	23	365,197	232,769	36,701	36,705	12,856	12,194	7,517	6,757	30,470
Transportation and public utilities	29	162	3,187,367	1,573,381	106,126	177,793	24,179	26,244	22,922	200,273	156,172
Water transportation	8	33	779,257	467,430	24,967	71,787	3,433	2,601	2,601	32,527	33,868
All other transportation and public utilities	26	129	2,408,110	1,105,951	81,159	106,006	20,746	23,643	20,321	167,746	122,304
Wholesale and retail trade	19	145	690,161	1,653,832	52,118	64,684	15,594	1,651	951	181,977	123,281
Wholesale trade	18	108	512,889	1,468,462	47,498	58,208	13,604	1,446	784	175,613	110,002
Retail trade	7	37	177,273	185,370	4,620	6,476	1,991	204	167	6,364	13,279
Finance, insurance, and real estate	21	59	977,944	140,191	18,544	51,766	4,709	28,923	15,644	67,153	30,060
Credit agencies other than banks	7	9	121,255	8,530	—29,534	1,465	405	8,690	190	7,317	617
Insurance	4	4	19,715	17,886	2,613	2,613	—	4,075	75	11,720	4,153
Holding and other investment companies, except bank holding companies	13	27	783,095	105,371	45,502	46,510	4,158	15,863	15,302	46,272	25,186
Services	27	90	323,031	205,898	18,261	23,304	7,479	6,709	4,291	21,942	25,213
Business services	22	56	209,959	102,808	10,726	12,386	3,953	2,143	1,103	21,884	13,922
Nature of business not allocable	6	*	16,566	7,981	419	630	143	—	—	1,695	122
Inactive	28	191	16,273	—	—	—	—	74	—	—	74
Wholesale and Retail Trade: Total											
All industries	**47**	**691**	**8,135,833**	**17,408,555**	**952,998**	**1,047,449**	**407,056**	**218,222**	**163,508**	**2,953,703**	**3,585,147**
Agriculture, forestry, and fishing	4	13	19,815	13,145	296	2,258	629	292	226	1,285	1,104
Manufacturing	16	78	1,271,196	2,463,686	316,676	330,535	176,807	86,251	56,003	1,405,310	946,032
Food and kindred products	4	8	144,859	172,289	10,884	10,885	3,924	18	18	133,512	18,533
Petroleum (including integrated) and coal products	3	7	671,985	1,596,559	247,331	247,704	145,726	75,925	46,225	1,261,185	859,191
Machinery, except electrical	3	7	32,050	61,100	5,113	5,419	2,191	—	—	82	9,055
Electrical and electronic equipment	3	6	41,751	83,297	6,899	7,450	2,712	28	—	2,298	10,228
Transportation and public utilities	12	36	199,238	226,339	13,302	15,791	1,591	41	—	126,656	7,814
Water transportation	9	23	126,994	195,799	10,252	11,398	1,431	—	—	126,173	2,306
All other transportation and public utilities	7	13	72,244	30,540	3,050	4,392	160	41	—	483	5,508

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade: Total—Continued											
Wholesale and retail trade	32	236	5,593,585	13,833,071	560,677	625,818	214,946	124,144	103,106	1,339,470	2,434,792
Wholesale trade	19	147	2,563,956	9,563,439	266,543	287,328	72,966	37,230	30,219	1,288,317	1,576,559
Retail trade	18	72	2,880,748	3,916,624	277,910	321,942	134,330	86,915	72,888	41,822	841,447
General merchandise stores	7	26	2,201,307	1,661,450	237,526	252,492	113,016	82,021	71,946	12,054	70,202
All other retail trade	14	46	679,441	2,255,174	40,384	69,451	21,313	4,893	941	29,768	771,245
Finance, insurance, and real estate	25	84	538,069	160,982	35,837	40,202	6,200	6,823	3,505	62,991	40,495
Credit agencies other than banks	8	11	154,685	14,436	3,934	3,945	2,014	179	179	9,909	5,682
Insurance	6	7	18,254	16,183	5,391	5,391	144	1,000	226	10,770	1,000
Holding and other investment companies, except bank holding companies	10	29	255,729	43,142	21,895	25,898	2,758	2,973	2,135	15,719	22,948
Services	14	39	77,310	65,746	14,140	18,187	586	591	591	11,814	42,798
Business services	11	31	73,529	64,102	14,345	18,114	574	591	591	11,745	42,669
Nature of business not allocable	8	21	109,036	590,755	227	887	216	22	22	2,597	101,848
Inactive	24	176	47,950	—	—	—	—	3	—	—	—
Wholesale and Retail Trade: Wholesale Trade											
All industries	**23**	**410**	**4,020,431**	**11,831,852**	**524,237**	**590,983**	**224,338**	**119,962**	**77,957**	**2,092,162**	**2,507,452**
Manufacturing	9	47	857,768	1,919,518	258,903	272,675	153,861	77,978	47,782	1,270,631	904,890
Petroleum (including integrated) and coal products	3	7	671,985	1,596,559	247,331	247,704	145,726	75,925	46,225	1,261,185	859,191
Machinery, except electrical	3	7	32,050	61,100	5,113	5,419	2,191	—	—	82	9,055
Wholesale and retail trade	13	146	2,385,913	8,885,989	215,020	257,945	61,290	40,038	29,422	660,608	1,437,545
Wholesale trade	13	126	2,307,368	8,607,967	234,982	254,736	60,942	36,411	29,422	659,355	1,433,053
Finance, insurance, and real estate	10	39	109,203	89,825	16,314	18,611	525	1,534	450	22,259	8,317
Holding and other investment companies, except bank holding companies	3	11	43,836	8,111	12,517	14,469	2	—	—	6,529	444
Services	7	26	40,205	52,549	8,975	10,239	259	—	—	4,787	41,588
Business services	5	21	37,105	51,067	9,196	10,191	255	—	—	4,728	41,588
Nature of business not allocable	5	17	82,071	590,590	—248	409	103	22	22	2,597	96,284
Inactive	9	81	47,235	—	—	—	—	3	—	—	—
Wholesale and Retail Trade: Retail Trade											
All industries	**24**	**281**	**4,115,402**	**5,576,703**	**428,761**	**456,467**	**182,717**	**98,259**	**85,551**	**861,541**	**1,077,695**
Manufacturing	7	31	413,428	544,168	57,773	57,860	22,947	8,273	8,221	134,680	41,142
Wholesale and retail trade	19	90	3,207,671	4,947,082	345,657	367,873	153,656	84,106	73,685	678,862	997,247
Finance, insurance, and real estate	15	45	428,865	71,156	19,523	21,591	5,674	5,289	3,054	40,732	32,178
Holding and other investment companies, except bank holding companies	7	18	211,893	35,031	9,378	11,429	2,756	2,973	2,135	9,190	22,504
Services	7	13	37,105	13,197	5,165	7,947	327	591	591	7,027	1,209
Nature of business not allocable	3	4	26,965	165	474	478	114	—	—	—	5,564
Inactive	15	95	715	—	—	—	—	—	—	—	—
Finance, Insurance, and Real Estate: Total											
All industries	**118**	**1,364**	**26,835,351**	**4,288,737**	**349,453**	**467,488**	**153,469**	**112,565**	**43,052**	**4,301,723**	**3,517,530**
Construction	3	3	5,397	6,359	—97	2	—	—	—	321	—
Manufacturing	9	57	162,030	186,876	15,450	17,068	6,592	6,399	2,385	10,437	13,483
Electrical and electronic equipment	4	7	43,528	47,594	1,051	1,051	307	—	—	—	—
Transportation and public utilities	8	20	114,771	27,352	—602	2,726	265	17	—	15,380	2,712
Water transportation	3	7	21,855	8,359	1,251	1,780	4	—	—	1,141	149
All other transportation and public utilities	5	13	92,916	18,992	—1,854	946	261	17	—	14,239	2,563
Wholesale and retail trade	8	44	175,114	203,205	15,051	19,353	7,951	78	78	8,430	17,959
Wholesale trade	5	22	65,877	104,201	7,720	9,172	4,327	78	78	366	9,941
Finance, insurance, and real estate	102	770	25,780,851	3,670,313	303,721	406,835	132,640	75,589	38,138	4,184,692	3,420,059
Banking	37	141	14,223,995	1,440,219	64,182	97,243	32,193	19,579	8,593	2,996,227	2,522,690
Credit agencies other than banks	36	233	6,571,844	811,774	127,565	158,199	75,662	23,097	17,751	644,854	735,999
Insurance	33	127	2,313,371	757,184	40,612	55,735	10,530	1,132	1,041	47,212	15,737
Holding and other investment companies, except bank holding companies	32	79	1,225,941	159,097	49,857	52,120	8,670	19,189	9,141	141,267	99,745
All other finance, insurance, and real estate	44	190	1,445,700	502,040	21,504	43,537	5,584	12,591	1,613	355,131	45,887
Services	46	204	563,191	193,245	15,788	21,350	6,015	30,482	2,450	72,951	61,658
Business services	41	153	493,794	141,593	11,005	15,205	4,922	29,429	2,110	69,921	59,301
Amusement and recreational services	3	31	48,830	41,178	5,078	5,175	868	1,053	340	208	2,203
All other services	10	20	20,567	10,474	—295	970	225	—	—	2,822	154
Nature of business not allocable	5	12	11,133	1,388	142	154	7	—	—	9,502	974
Inactive	54	254	22,865	—	—	—	—	—	—	9	683

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance, Insurance, and Real Estate: Banking											
All industries	**48**	**523**	**17,883,718**	**1,860,869**	**100,844**	**155,019**	**44,407**	**47,814**	**13,760**	**3,545,791**	**2,957,584**
Transportation and public utilities	4	8	33,754	3,165	259	465	61	—	—	13,978	2,379
Finance, insurance, and real estate	39	346	17,600,965	1,826,978	100,658	151,538	44,135	47,407	13,742	3,483,778	2,944,742
Banking	30	121	13,239,469	1,327,400	50,031	82,332	25,021	18,017	7,031	2,967,206	2,496,563
Credit agencies other than banks	20	144	3,258,634	341,772	23,259	37,721	11,393	6,203	3,351	395,774	398,055
Holding and other investment companies, except bank holding companies	14	40	663,313	68,256	23,574	25,264	5,677	11,304	2,156	62,585	31,730
Services	23	60	218,864	25,366	485	2,567	211	86	18	35,453	8,358
Inactive	24	99	3,456	—	—	—	—	—	—	—	302
Finance, Insurance, and Real Estate: Credit Agencies Other Than Banks											
All industries	**15**	**172**	**3,716,137**	**674,356**	**147,979**	**154,580**	**69,649**	**26,847**	**21,975**	**313,656**	**399,023**
Manufacturing	3	12	45,257	63,916	6,865	6,923	2,593	4,534	965	9,579	5,790
Wholesale and retail trade	3	15	44,969	73,481	869	2,758	1,597	—	—	2,053	8,138
Finance, insurance, and real estate	14	81	3,566,014	520,439	138,396	142,182	65,229	22,260	21,001	300,411	382,748
Credit agencies other than banks	9	59	2,813,567	412,181	106,791	109,020	59,214	14,619	14,063	231,070	323,006
Insurance	3	9	121,561	40,620	13,522	14,920	3,575	380	380	1,474	2,167
Holding and other investment companies, except bank holding companies	4	4	388,121	36,691	16,210	16,210	1,334	7,202	6,499	67,848	57,505
Services	5	21	38,170	8,445	684	1,024	230	52	9	1,608	2,346
Business services	4	16	36,948	7,710	897	1,011	226	52	9	1,297	2,325
Inactive	5	38	1,098	—	—	—	—	—	—	4	(2)
Finance, Insurance, and Real Estate: Insurance											
All industries	**40**	**564**	**4,770,898**	**1,562,541**	**95,257**	**141,761**	**33,652**	**9,308**	**7,314**	**369,539**	**98,753**
Manufacturing	4	41	104,329	118,816	9,228	9,794	3,999	1,544	1,420	854	6,948
Electrical and electronic equipment	3	6	41,740	45,648	1,049	1,049	307	—	—	—	—
Transportation and public utilities	3	7	60,387	16,111	—2,025	568	204	17	—	1,403	333
Wholesale and retail trade	3	14	43,019	60,950	6,401	6,898	3,201	78	78	218	4,464
Wholesale trade	3	14	43,019	60,950	6,401	6,898	3,201	78	78	218	4,464
Finance, insurance, and real estate	36	277	4,271,684	1,231,754	67,106	106,919	21,015	3,825	3,392	352,164	75,335
Banking	3	15	826,374	68,428	11,496	12,255	5,470	1,503	1,503	27,683	26,068
Credit agencies other than banks	6	29	499,618	57,648	—2,655	11,288	5,050	365	336	17,839	14,937
Insurance	28	114	2,182,358	714,681	26,547	40,272	6,759	749	657	45,653	13,273
Holding and other investment companies, except bank holding companies	12	32	172,488	52,682	10,223	10,622	1,644	524	486	10,555	10,510
All other finance, insurance, and real estate	18	87	590,846	338,315	21,494	32,481	2,091	684	410	250,434	10,547
Services	14	119	280,241	134,533	14,479	17,504	5,227	3,843	2,423	14,793	11,249
Business services	12	75	223,795	84,423	9,763	11,651	4,181	2,790	2,083	12,075	8,914
Nature of business not allocable	3	9	1,266	377	69	78	7	—	—	102	43
Inactive	17	97	9,971	—	—	—	—	—	—	5	380
Services											
All industries	**23**	**493**	**760,995**	**766,704**	**56,241**	**75,850**	**26,600**	**26,303**	**17,656**	**49,291**	**185,494**
Construction	3	*	7,660	11,616	—105	61	—	—	—	—	120
Manufacturing	7	25	31,156	48,456	—1,955	5,488	2,198	1,844	1,681	—	3,612
Electrical and electronic equipment	3	5	648	750	2,681	2,741	1,009	1,559	1,408	—	1,559
Transportation and public utilities	3	6	40,123	16,155	2,257	2,361	566	—	—	—	—
Wholesale and retail trade	4	14	43,370	89,569	7,050	9,289	4,413	7,723	4,022	1,177	20,080
Finance, insurance, and real estate	14	41	123,207	11,028	1,801	2,338	714	1,786	144	6,090	59,590
Holding and other investment companies, except bank holding companies	6	11	15,600	323	126	236	19	1,618	18	87	83
Services	22	275	506,844	589,203	47,202	56,309	18,710	14,870	11,809	42,024	102,012
Business services	9	24	26,428	22,386	1,862	2,569	360	323	323	1,059	6,285
Amusement and recreational services	6	195	161,724	360,141	37,388	39,271	13,865	13,329	10,607	36,124	84,463
All other services	10	56	318,692	206,676	7,952	14,470	4,485	1,218	879	4,841	11,263
Inactive	16	126	8,621	—	—	—	—	80	—	—	81

*Not shown to avoid disclosure of information for specific corporations

[1]Since most U.S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column will not add to totals

[2]Less than $500

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 5.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Major industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	**666**	**19,142**	**228,376,784**	**281,271,223**	**20,938,077**	**23,493,809**	**2,555,732**	**7,505,769**	**7,663,331**	**15,941,842**
Agriculture, forestry, and fishing	**51**	**172**	**469,457**	**458,749**	**42,836**	**56,227**	**13,391**	**19,795**	**19,915**	**36,446**
Mining	**102**	**369**	**8,066,762**	**9,219,170**	**1,991,102**	**2,049,701**	**58,600**	**961,185**	**961,279**	**1,090,196**
Metal mining	38	90	2,241,782	1,300,428	649,744	659,761	10,017	227,930	227,933	431,851
Coal mining	5	7	246,671	223,221	48,961	49,659	698	8,343	8,343	41,316
Oil and gas extraction	55	224	5,299,986	7,470,460	1,238,796	1,284,616	45,819	700,451	700,480	585,847
Nonmetallic minerals (except fuels)	27	48	278,323	225,061	53,600	55,666	2,066	24,461	24,523	31,181
Construction	**66**	**228**	**2,237,127**	**3,313,902**	**205,708**	**241,744**	**36,036**	**35,423**	**41,674**	**201,808**
General building contractors and operative builders	27	66	399,671	459,463	14,457	29,915	15,458	4,859	10,775	19,179
Heavy construction contractors	27	93	1,281,842	1,759,993	138,867	157,498	18,631	19,933	20,239	138,951
Special trade contractors	30	69	555,614	1,094,445	52,384	54,331	1,947	10,632	10,659	43,678
Manufacturing	**404**	**5,480**	**106,556,228**	**154,103,181**	**11,160,508**	**12,427,564**	**1,267,057**	**4,329,492**	**4,440,842**	**8,053,561**
Food and kindred products	69	622	6,631,910	11,142,126	697,239	795,958	98,719	295,617	300,024	497,450
Tobacco manufactures	4	38	1,011,316	1,581,751	71,636	85,547	13,911	27,603	27,722	57,854
Textile mill products	27	74	863,853	875,353	31,227	76,272	45,046	23,666	24,560	52,290
Apparel and other textile products	22	94	496,176	845,672	42,715	61,000	18,285	21,126	23,044	38,009
Lumber and wood products	19	55	823,936	752,216	78,075	96,674	18,599	39,424	39,837	56,907
Furniture and fixtures	8	28	155,678	202,058	17,773	18,272	498	7,323	7,422	10,864
Paper and allied products	31	144	2,738,177	2,879,153	423,606	426,474	2,868	153,225	153,225	273,341
Printing and publishing	40	171	303,151	401,135	31,684	43,843	12,159	16,598	17,012	26,941
Chemicals and allied products	120	1,309	15,739,846	19,583,583	2,362,996	2,494,021	131,026	906,869	911,289	1,594,029
Petroleum (including integrated) and coal products	24	113	16,333,492	28,330,349	1,858,250	2,018,314	160,064	538,307	538,692	1,479,861
Rubber and miscellaneous plastics products	38	161	5,945,684	7,986,535	317,707	337,064	19,356	119,266	120,266	218,947
Leather and leather products	9	18	81,960	139,383	10,870	11,429	559	4,547	4,547	6,924
Stone, clay, and glass products	35	114	1,631,320	1,819,204	142,611	155,167	12,556	42,473	43,022	112,427
Primary metal industries	42	151	2,576,839	2,416,882	211,803	279,584	67,781	75,574	93,934	187,104
Fabricated metal products	73	270	2,634,691	3,328,990	315,416	331,166	15,751	120,595	122,920	208,887
Machinery, except electrical	124	515	11,341,893	12,243,851	1,757,407	1,886,734	129,327	769,526	784,707	1,108,254
Electrical and electronic equipment	80	551	9,884,520	13,659,215	1,087,184	1,171,217	84,033	375,651	383,304	791,382
Motor vehicles and equipment	36	214	16,344,325	33,537,872	642,397	928,125	285,728	327,907	377,069	586,208
Transportation equipment, except motor vehicles	23	44	797,298	610,756	34,725	44,897	10,172	7,190	7,514	37,453
Instruments and related products	41	168	3,416,607	3,756,426	331,647	385,015	53,368	146,670	147,287	239,820
Miscellaneous manufacturing products and manufacturing not allocable	120	626	6,803,555	8,010,670	693,540	780,790	87,251	310,336	313,443	468,609
Transportation and public utilities	**150**	**583**	**9,312,418**	**8,380,720**	**584,071**	**805,085**	**221,014**	**63,018**	**64,133**	**742,432**
Transportation	132	491	7,324,713	7,187,662	532,974	734,274	201,300	40,750	41,861	693,789
Water transportation	78	245	5,497,430	6,060,230	360,163	542,638	182,476	14,941	15,743	527,834
Other transportation	83	246	1,827,283	1,127,432	172,811	191,636	18,824	25,809	26,117	165,954
Communication	13	32	1,490,151	484,001	11,724	29,964	18,240	11,747	11,748	18,280
Electric, gas, and sanitary services	23	60	497,555	709,057	39,373	40,847	1,474	10,521	10,525	30,364
Wholesale and retail trade	**390**	**4,167**	**40,035,894**	**85,883,729**	**4,043,052**	**4,531,926**	**488,875**	**1,368,139**	**1,386,894**	**3,163,070**
Wholesale trade	347	3,182	33,874,194	75,527,425	3,424,186	3,819,092	394,907	1,114,320	1,132,466	2,702,942
Groceries and related products	41	194	1,014,481	2,846,027	115,570	121,213	5,644	40,421	40,573	80,906
Machinery, equipment, and supplies	116	638	4,641,314	6,050,677	393,272	458,309	65,037	152,179	156,357	306,581
Miscellaneous wholesale trade	295	2,350	28,218,400	66,630,721	2,915,344	3,239,570	324,226	921,720	935,537	2,315,455
Drugs, chemicals, and allied products	79	557	3,469,811	4,790,516	526,195	550,929	24,734	137,251	138,208	414,673
Petroleum and petroleum products	34	400	14,655,103	42,767,390	1,537,271	1,699,968	162,698	479,806	481,288	1,223,098
Other miscellaneous wholesale trade	241	1,393	10,093,485	19,072,815	851,879	988,673	136,794	304,663	316,040	677,683
Retail trade	113	824	4,790,221	7,428,553	418,931	499,699	80,769	200,823	201,328	299,844
Building materials, garden supplies, and mobile home dealers	9	19	26,719	42,673	2,000	3,021	1,021	693	693	2,337
General merchandise stores	9	28	2,206,620	1,665,782	237,996	252,967	14,971	113,016	113,016	139,950
Food stores	9	13	580,761	2,018,589	60,029	60,074	45	17,066	17,066	43,070
Automotive dealers and service stations	25	397	784,989	2,213,231	26,684	62,367	35,682	25,234	25,245	37,304
Apparel and accessory stores	6	41	73,337	91,332	8,360	8,815	455	4,287	4,377	4,446
Furniture and home furnishings stores	10	31	131,249	176,903	2,542	9,864	7,323	3,336	3,419	6,926
Eating and drinking places	15	107	269,863	351,407	17,512	28,558	11,047	9,797	10,078	18,794
Miscellaneous retail stores	52	188	716,684	868,636	63,808	74,032	10,225	27,393	27,432	47,016
Wholesale and retail trade not allocable	42	161	1,371,478	2,927,751	199,935	213,135	13,199	52,996	53,100	160,283
Finance, insurance, and real estate	**434**	**2,318**	**50,003,633**	**10,201,241**	**1,712,260**	**2,046,373**	**334,114**	**263,748**	**277,526**	**1,781,703**
Banking	52	168	15,245,615	1,542,557	93,750	127,760	34,010	31,662	35,963	92,520
Credit agencies other than banks	162	583	18,611,029	2,187,119	351,534	428,297	76,763	126,415	130,640	304,938
Security, commodity brokers and services	53	132	794,873	244,338	14,776	19,053	4,277	3,422	3,437	15,652
Insurance	104	234	3,433,039	1,242,029	195,992	217,815	21,823	18,399	20,426	197,797
Insurance agents, brokers, and services	46	121	816,085	462,001	72,366	86,353	13,987	2,414	2,519	83,957
Real estate	168	370	1,302,568	256,432	38,379	59,196	20,818	9,654	9,914	50,309
Holding and other investment companies, except bank holding companies	249	710	9,800,424	4,266,766	945,464	1,107,899	162,436	71,782	74,627	1,036,530
Services	**320**	**1,703**	**8,553,413**	**8,379,867**	**1,110,899**	**1,223,798**	**112,899**	**452,792**	**458,192**	**771,700**
Hotels and other lodging places	17	85	461,784	283,724	10,550	28,506	17,956	8,327	8,886	20,153
Personal services	3	4	17,039	2,746	592	593	1	149	149	444
Business services	262	963	5,934,523	5,543,856	920,788	961,821	41,033	354,075	356,082	607,885
Auto repair; miscellaneous repair services	32	113	325,527	341,179	13,370	20,321	6,952	7,383	7,392	13,059
Amusement and recreational services	20	279	398,124	539,141	57,641	60,306	2,665	21,216	21,238	39,249
Other services	93	259	1,416,416	1,669,221	107,959	152,251	44,292	61,642	64,445	90,911
Nature of business not allocable	**141**	**355**	**1,982,413**	**1,330,663**	**87,643**	**111,389**	**23,746**	**12,175**	**12,875**	**100,926**
Inactive	**455**	**3,767**	**1,159,438**	**—**	**—**	**—**	**—**	**—**	**—**	**—**

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 5.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Major industry of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued					
	Distributions					
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions
	(11)	(12)	(13)	(14)	(15)	(16)
All industries	**6,954,148**	**5,117,928**	**1,716,364**	**82,550**	**32,442**	**4,864**
Agriculture, forestry, and fishing	**10,964**	**9,705**	**1,259**	**—**	**—**	**—**
Mining	**250,613**	**240,187**	**9,323**	**—**	**1,103**	**—**
Metal mining	156,861	151,824	5,037	—	—	—
Coal mining	4,456	4,456	—	—	—	—
Oil and gas extraction	84,886	81,273	3,613	—	—	—
Nonmetallic minerals (except fuels)	4,410	2,634	673	—	1,103	—
Construction	**28,880**	**14,090**	**14,790**	**—**	**—**	**—**
General building contractors and operative builders	4,574	1,922	2,652	—	—	—
Heavy construction contractors	11,660	1,640	10,020	—	—	—
Special trade contractors	12,646	10,528	2,118	—	—	—
Manufacturing	**3,400,504**	**2,430,397**	**950,127**	**14,151**	**4,127**	**1,701**
Food and kindred products	212,412	181,628	29,920	20	844	—
Tobacco manufactures	12,748	6,525	6,223	—	—	—
Textile mill products	8,135	6,025	2,022	—	89	—
Apparel and other textile products	3,543	2,818	724	—	—	—
Lumber and wood products	40,054	29,621	9,865	567	—	—
Furniture and fixtures	2,263	2,205	58	—	—	—
Paper and allied products	92,199	69,177	23,022	—	—	—
Printing and publishing	10,250	6,042	2,902	1,306	—	—
Chemicals and allied products	566,106	451,034	109,481	3,901	13	1,676
Petroleum (including integrated) and coal products	630,043	509,310	120,734	—	—	—
Rubber and miscellaneous plastics products	60,331	48,348	11,983	—	—	—
Leather and leather products	1,494	1,115	380	—	—	—
Stone, clay, and glass products	34,390	31,370	3,020	—	—	—
Primary metal industries	35,002	25,059	2,653	7,290	—	—
Fabricated metal products	71,419	61,299	7,081	—	3,039	—
Machinery, except electrical	481,724	292,502	188,219	1,003	—	—
Electrical and electronic equipment	280,784	246,872	33,847	65	—	—
Motor vehicles and equipment	534,961	238,590	296,229	—	143	—
Transportation equipment, except motor vehicles	2,069	1,489	580	—	—	—
Instruments and related products	110,521	84,858	25,663	—	—	—
Miscellaneous manufacturing products and manufacturing not allocable	210,053	134,508	75,520	—	—	25
Transportation and public utilities	**448,444**	**306,560**	**111,367**	**30,510**	**—**	**7**
Transportation	413,647	277,866	108,068	27,705	—	7
Water transportation	372,580	245,376	99,499	27,705	—	—
Other transportation	41,066	32,490	8,569	—	—	7
Communication	8,172	7,881	291	—	—	—
Electric, gas, and sanitary services	26,625	20,813	3,008	2,805	—	—
Wholesale and retail trade	**1,176,858**	**951,451**	**212,405**	**9,057**	**1,058**	**2,887**
Wholesale trade	1,001,183	808,040	183,062	9,013	982	87
Groceries and related products	15,946	13,545	2,401	—	—	—
Machinery, equipment, and supplies	117,547	89,827	27,720	—	—	—
Miscellaneous wholesale trade	867,691	704,668	152,941	9,013	982	87
Drugs, chemicals, and allied products	229,415	182,887	41,817	4,675	36	—
Petroleum and petroleum products	395,970	331,777	64,193	—	—	—
Other miscellaneous wholesale trade	242,305	190,004	46,930	4,338	947	87
Retail trade	120,617	93,820	23,877	45	76	2,800
Building materials, garden supplies, and mobile home dealers	693	673	20	—	—	—
General merchandise stores	82,021	71,946	10,075	—	—	—
Food stores	112	112	—	—	—	—
Automotive dealers and service stations	17,364	5,916	8,573	—	76	2,800
Apparel and accessory stores	—	—	—	—	—	—
Furniture and home furnishings stores	4,294	3,861	433	—	—	—
Eating and drinking places	4,060	3,355	705	—	—	—
Miscellaneous retail stores	12,073	7,956	4,072	45	—	—
Wholesale and retail trade not allocable	55,058	49,592	5,466	—	—	—
Finance, insurance, and real estate	**1,119,935**	**794,893**	**273,841**	**28,229**	**22,775**	**196**
Banking	27,864	13,710	14,154	—	—	—
Credit agencies other than banks	91,136	63,961	8,946	9,176	9,054	—
Security, commodity brokers and services	4,467	3,667	799	—	—	—
Insurance	133,484	65,082	68,402	—	—	—
Insurance agents, brokers, and services	68,833	42,470	26,363	—	—	—
Real estate	36,692	24,047	2,477	10,164	4	—
Holding and other investment companies, except bank holding companies	757,459	581,956	152,701	8,888	13,717	196
Services	**353,483**	**296,944**	**54,829**	**597**	**1,043**	**70**
Hotels and other lodging places	11,343	7,334	4,009	—	—	—
Personal services	—	—	—	—	—	—
Business services	289,351	246,425	41,814	—	1,043	70
Auto repair, miscellaneous repair services	4,303	2,539	1,443	321	—	—
Amusement and recreational services	19,055	14,310	4,745	—	—	—
Other services	29,430	26,335	2,818	276	—	—
Nature of business not allocable	**155,578**	**73,701**	**81,649**	**—**	**227**	**—**
Inactive	**8,891**	**—**	**6,775**	**6**	**2,109**	**2**

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 5.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Major industry of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from all related persons										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All industries	**41,469,279**	**22,022,974**	**25,417**	**4,223,857**	**889,508**	**1,156,015**	**10,017,494**	**1,437,133**	**1,249,604**	**430,921**	**16,358**
Agriculture, forestry, and fishing	**164,314**	**129,959**	**—**	**413**	**205**	**1,197**	**30,564**	**240**	**719**	**—**	**1,018**
Mining	**879,438**	**684,071**	**131**	**34,382**	**1,654**	**28,301**	**76,966**	**49,548**	**4,386**	**—**	**—**
Metal mining	240,074	141,709	131	23,918	369	218	22,824	49,538	1,366	—	—
Coal mining	3,947	3,460	—	—	—	—	399	—	88	—	—
Oil and gas extraction	607,123	512,419	—	9,622	1,263	27,863	53,012	10	2,932	—	—
Nonmetallic minerals (except fuels)	28,295	26,482	—	842	21	220	730	—	—	—	—
Construction	**139,255**	**3,637**	**—**	**32,008**	**1,768**	**36,912**	**59,882**	**98**	**4,872**	**—**	**78**
General building contractors and operative builders	30,331	—	—	9,192	11	6,263	14,629	—	237	—	—
Heavy construction contractors	93,733	928	—	16,733	1,576	30,389	40,343	56	3,630	—	78
Special trade contractors	15,191	2,709	—	6,083	181	260	4,911	42	1,004	—	—
Manufacturing	**19,776,061**	**15,368,631**	**10,778**	**1,006,564**	**158,091**	**101,944**	**2,599,619**	**285,819**	**223,677**	**8,679**	**12,257**
Food and kindred products	669,813	515,825	115	6,738	1,655	5,172	116,743	11,337	8,679	3,239	310
Tobacco manufactures	86,134	61,314	—	1,157	772	912	18,953	6	3,020	—	—
Textile mill products	71,368	15,489	531	4,267	572	630	45,004	2,033	2,843	—	—
Apparel and other textile products	68,964	59,554	—	1,276	237	93	7,625	—	176	3	—
Lumber and wood products	171,030	136,735	—	24	—	2,546	30,573	—	1,152	—	—
Furniture and fixtures	5,339	2,181	—	10	—	5	3,083	15	44	—	—
Paper and allied products	382,307	284,432	—	5,499	375	44	74,883	11,264	5,660	149	—
Printing and publishing	19,029	9,596	—	561	2,028	564	4,401	874	1,003	—	—
Chemicals and allied products	1,393,433	817,432	1,368	49,627	51,600	12,897	391,464	46,711	22,324	3	7
Petroleum (including integrated) and coal products	6,276,772	5,031,495	(2)	188,368	5,205	16,683	943,861	40,726	50,433	—	—
Rubber and miscellaneous plastics products	431,717	366,398	688	8,499	1,002	195	49,194	3,353	2,380	7	—
Leather and leather products	8,194	7,539	—	—	—	30	—	495	130	—	—
Stone, clay, and glass products	67,458	38,940	—	1,146	812	73	14,937	6,869	4,020	661	—
Primary metal industries	329,327	253,710	—	10,899	4,418	500	25,986	6,428	18,161	—	9,224
Fabricated metal products	96,350	49,017	183	4,220	2,862	412	34,523	2,278	2,853	—	—
Machinery, except electrical	1,067,405	442,211	3,251	252,724	14,330	8,305	259,936	69,450	17,182	16	—
Electrical and electronic equipment	1,680,713	1,226,268	4,530	93,658	29,405	6,259	255,613	42,371	22,595	15	—
Motor vehicles and equipment	5,558,951	5,091,248	95	296,781	11,528	9,490	80,312	27,542	37,394	4,561	—
Transportation equipment, except motor vehicles	278,994	165,653	1	371	7,688	31,501	73,583	—	197	—	—
Instruments and related products	580,775	415,796	2	21,882	12,453	769	110,305	4,638	14,905	26	—
Miscellaneous manufacturing products and manufacturing not allocable	531,991	377,799	14	58,856	11,149	4,863	58,641	9,428	8,525	—	2,716
Transportation and public utilities	**5,275,041**	**1,032,064**	**363**	**2,309,467**	**192,035**	**706,528**	**933,759**	**31,794**	**68,773**	**171**	**88**
Transportation	5,194,819	997,441	363	2,282,325	188,342	703,509	922,947	31,678	67,957	171	88
Water transportation	4,730,735	852,990	—	2,237,101	141,830	672,986	746,967	30,370	48,490	—	—
Other transportation	464,085	144,451	363	45,223	46,512	30,523	175,980	1,308	19,467	171	88
Communication	43,194	1,950	—	24,959	3,693	2,962	9,275	94	261	—	—
Electric, gas, and sanitary services	37,028	32,673	—	2,183	1	57	1,537	22	555	—	—
Wholesale and retail trade	**5,323,709**	**3,669,617**	**5,496**	**212,985**	**274,477**	**34,619**	**893,237**	**140,716**	**92,157**	**403**	**4**
Wholesale trade	4,876,286	3,497,632	5,296	195,623	211,681	17,154	740,602	126,704	81,337	253	4
Groceries and related products	740,111	706,900	24	3,103	8,285	2	13,455	3,509	4,829	—	4
Machinery, equipment, and supplies	354,696	179,583	1,477	20,213	53,212	2,329	71,832	14,894	11,013	144	—
Miscellaneous wholesale trade	3,781,479	2,611,150	3,796	172,308	150,184	14,823	655,315	108,301	65,495	109	—
Drugs, chemicals, and allied products	280,953	59,318	87	40,626	39,515	6,001	115,415	6,893	13,097	—	—
Petroleum and petroleum products	2,094,444	1,643,369	4	47,483	20,343	1,564	303,715	59,660	18,303	3	—
Other miscellaneous wholesale trade	1,406,082	908,462	3,705	84,198	90,325	7,257	236,185	41,749	34,095	106	—
Retail trade	153,533	24,900	90	14,206	39,190	14,022	49,915	5,599	5,474	136	—
Building materials, garden supplies, and mobile home dealers	1,752	77	—	—	1,656	—	—	—	19	—	—
General merchandise stores	12,107	—	—	3,198	—	64	6,122	2,689	34	—	—
Food stores	29,732	200	56	137	—	9,861	19,338	140	—	—	—
Automotive dealers and service stations	48,221	1,708	34	3,981	27,286	1,700	11,740	190	1,446	136	—
Apparel and accessory stores	131	—	—	—	121	1	—	—	9	—	—
Furniture and home furnishings stores	12,928	7,970	—	1,563	318	18	2,993	—	66	—	—
Eating and drinking places	8,721	994	—	2,009	1	1,987	—	1,460	2,271	—	—
Miscellaneous retail stores	39,940	13,951	—	3,318	9,809	391	9,722	1,120	1,629	—	—
Wholesale and retail trade not allocable	293,890	147,085	109	3,155	23,606	3,442	102,719	8,413	5,346	14	—
Finance, insurance, and real estate	**8,307,666**	**786,857**	**7,435**	**92,038**	**151,103**	**78,585**	**5,108,825**	**860,896**	**797,653**	**421,452**	**2,823**
Banking	3,154,306	—	—	11,523	2,477	323	2,929,469	44,930	165,499	85	—
Credit agencies other than banks	1,940,596	6,101	—	35,055	3,119	17,641	1,326,824	38,374	449,336	63,574	572
Security, commodity brokers and services	110,486	6,251	—	589	24,360	513	41,211	27,131	9,687	744	—
Insurance	188,604	10	—	9,460	7,333	133	426	1,100	9,557	160,585	—
Insurance agents, brokers, and services	290,864	140	—	4,643	88,883	253	10	833	216	195,886	—
Real estate	187,260	4,990	—	373	2,823	19,870	151,067	762	7,374	1	—
Holding and other investment companies, except bank holding companies	2,435,550	769,365	7,435	30,394	22,108	39,852	659,818	747,766	155,984	577	2,251
Services	**1,325,016**	**239,040**	**1,214**	**534,821**	**108,560**	**67,939**	**267,316**	**67,879**	**37,949**	**207**	**90**
Hotels and other lodging places	11,297	—	—	2,276	13	4,404	1,126	3,228	250	—	—
Personal services	—	—	—	—	—	—	—	—	—	—	—
Business services	1,008,859	179,642	613	374,360	97,643	44,984	229,861	51,922	29,538	207	90
Auto repair; miscellaneous repair services	22,036	9,938	264	1,887	2,358	110	7,118	21	339	—	—
Amusement and recreational services	44,410	18,314	—	2,273	134	16,815	759	5,203	913	—	—
Other services	238,414	31,146	337	154,025	8,412	1,626	28,452	7,506	6,910	—	—
Nature of business not allocable	**265,642**	**109,097**	**—**	**1,181**	**1,615**	**99,991**	**34,190**	**142**	**19,417**	**9**	**—**
Inactive	**13,137**	**—**	**—**	**—**	**—**	**—**	**13,137**	**—**	**—**	**—**	**—**

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 5.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporations—Continued

[Money amounts are in thousands of dollars]

Major industry of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to all related persons										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All industries	**62,796,583**	**39,718,598**	**136,602**	**3,014,284**	**449,102**	**1,997,860**	**8,395,019**	**6,589,582**	**1,651,242**	**830,323**	**13,972**
Agriculture, forestry, and fishing	**43,463**	**17,087**	**9**	**6,762**	**73**	**3,749**	**409**	**10,834**	**2,081**	**2,459**	**—**
Mining	**852,927**	**347,799**	**600**	**65,426**	**52,307**	**48,863**	**65,706**	**201,426**	**47,239**	**23,562**	**—**
Metal mining	326,449	71,011	600	25,697	49,521	611	26,673	119,047	33,282	6	—
Coal mining	3,898	—	—	472	—	—	—	2,584	841	—	—
Oil and gas extraction	517,697	276,457	—	38,545	2,712	48,079	38,749	76,917	12,930	23,309	—
Nonmetallic minerals (except fuels)	4,884	331	—	713	73	173	285	2,877	185	246	—
Construction	**231,841**	**9,498**	**244**	**98,740**	**1,028**	**53,728**	**24,610**	**27,062**	**13,151**	**3,764**	**16**
General building contractors and operative builders	27,405	45	—	7,696	11	105	11,699	4,574	1,910	1,365	—
Heavy construction contractors	153,140	1,907	—	67,453	930	53,170	7,649	11,634	8,729	1,668	—
Special trade contractors	51,296	7,546	244	23,591	86	453	5,262	10,854	2,512	732	16
Manufacturing	**33,044,662**	**24,621,649**	**99,379**	**1,585,181**	**260,705**	**1,071,250**	**1,079,669**	**3,247,433**	**481,517**	**594,973**	**2,907**
Food and kindred products	585,224	173,622	853	44,636	10,075	41,905	36,865	203,273	25,563	47,401	1,032
Tobacco manufactures	190,089	133,331	25	13,233	86	14,280	10,623	12,686	2,934	2,891	—
Textile mill products	84,922	27,005	—	7,853	1,119	2,703	31,546	6,824	7,393	478	—
Apparel and other textile products	97,507	66,102	—	3,091	168	13,038	9,744	3,387	1,817	160	—
Lumber and wood products	100,853	3,547	—	2,045	3,363	1,184	40,445	32,927	13,968	3,375	—
Furniture and fixtures	7,130	1,939	—	978	—	221	1,267	2,228	219	278	—
Paper and allied products	296,100	148,882	4,683	12,721	6,860	9,542	6,956	87,704	11,378	7,374	—
Printing and publishing	56,254	31,220	—	7,314	1,046	5,687	589	8,733	1,620	45	—
Chemicals and allied products	3,226,456	1,858,611	14,748	235,925	80,536	236,489	134,165	536,310	86,572	42,940	159
Petroleum (including integrated) and coal products	12,871,096	11,728,069	—	137,635	7,139	39,799	242,952	603,121	105,186	7,195	—
Rubber and miscellaneous plastics products	641,529	402,964	—	72,992	2,772	17,166	41,526	55,404	8,346	40,360	—
Leather and leather products	4,483	1,964	—	—	99	427	—	1,463	223	308	—
Stone, clay, and glass products	214,731	90,283	—	8,147	4,711	7,842	41,647	31,231	24,222	6,647	—
Primary metal industries	442,730	333,643	—	23,444	4,263	2,680	16,099	25,259	14,479	22,863	—
Fabricated metal products	273,550	125,803	220	16,774	3,607	21,158	14,486	64,473	6,513	20,515	—
Machinery, except electrical	2,558,856	1,140,480	6,155	263,656	17,340	411,157	196,826	464,935	27,012	30,012	1,282
Electrical and electronic equipment	1,753,843	993,131	3,700	157,509	33,637	75,273	63,860	271,573	28,225	126,907	29
Motor vehicles and equipment	7,475,063	6,093,949	68,639	517,566	56,711	16,540	78,759	520,967	57,796	64,138	—
Transportation equipment, except motor vehicles	88,463	70,497	—	5,637	976	3,042	—	1,989	5,098	1,224	—
Instruments and related products	1,097,121	643,705	325	22,487	7,570	78,331	53,474	110,484	29,328	151,082	336
Miscellaneous manufacturing products and manufacturing not allocable	978,662	552,907	31	31,538	18,626	72,786	57,839	202,463	23,625	18,779	70
Transportation and public utilities	**2,781,257**	**501,363**	**4,868**	**616,432**	**16,594**	**333,999**	**712,727**	**408,706**	**151,812**	**32,103**	**2,656**
Transportation	2,724,893	496,845	4,868	596,921	13,194	331,188	712,063	384,375	150,682	32,103	2,656
Water transportation	2,285,453	280,280	4,645	583,153	10,266	319,381	587,305	344,778	121,485	31,758	2,402
Other transportation	439,440	216,565	223	13,767	2,928	11,807	124,758	39,597	29,197	344	254
Communication	32,974	2,739	—	17,272	3,250	1,371	50	7,940	352	—	—
Electric, gas, and sanitary services	23,390	1,779	—	2,239	151	1,439	613	16,392	778	—	—
Wholesale and retail trade	**15,039,573**	**12,472,149**	**28,102**	**316,410**	**61,194**	**168,660**	**545,633**	**1,133,068**	**224,477**	**88,623**	**1,256**
Wholesale trade	13,632,800	11,411,604	26,633	288,893	55,577	136,950	466,290	981,836	179,898	83,919	1,201
Groceries and related products	255,422	199,419	2	6,320	61	2,462	10,109	14,140	3,699	18,819	391
Machinery, equipment, and supplies	1,878,811	1,542,957	2,060	40,400	5,317	32,489	37,190	117,316	48,286	52,788	8
Miscellaneous wholesale trade	11,498,567	9,669,228	24,570	242,174	50,199	101,999	418,991	850,379	127,913	12,312	802
Drugs, chemicals, and allied products	1,378,215	840,596	24,404	56,272	12,051	38,133	164,704	224,530	11,750	5,637	139
Petroleum and petroleum products	6,986,224	6,334,231	27	107,880	7,144	20,105	69,633	394,768	50,476	1,860	100
Other miscellaneous wholesale trade	3,134,128	2,494,401	140	78,022	31,004	43,761	184,654	231,081	65,687	4,815	563
Retail trade	1,126,207	910,141	1,459	18,966	1,692	23,893	37,632	96,629	34,716	1,024	55
Building materials, garden supplies, and mobile home dealers	5,946	4,901	—	27	—	8	213	693	103	—	—
General merchandise stores	70,202	828	—	2,065	567	777	—	61,918	4,047	—	(2)
Food stores	765,693	761,259	186	2,046	39	33	—	112	2,017	—	—
Automotive dealers and service stations	102,945	45,472	1,273	5,656	993	7,573	6,232	14,277	20,980	491	—
Apparel and accessory stores	179	—	—	88	—	—	—	—	91	—	—
Furniture and home furnishings stores	16,869	7,616	—	1,098	76	755	2,425	4,294	551	—	55
Eating and drinking places	16,867	22	—	1,748	1	7,665	—	3,698	3,713	21	—
Miscellaneous retail stores	147,506	90,044	—	6,239	16	7,082	28,763	11,638	3,214	512	—
Wholesale and retail trade not allocable	280,566	150,404	10	8,551	3,926	7,818	41,711	54,603	9,863	3,681	—
Finance, insurance, and real estate	**8,417,058**	**904,199**	**1,392**	**108,558**	**22,054**	**23,622**	**5,614,593**	**1,057,553**	**649,887**	**29,189**	**6,011**
Banking	2,543,644	—	749	25,937	2,764	1,036	2,202,539	27,152	283,275	(2)	191
Credit agencies other than banks	2,960,135	2,480	435	43,956	3,236	600	2,576,168	71,493	257,822	2,380	1,564
Security, commodity brokers and services	43,076	909	—	3,564	1,633	158	29,006	4,421	3,384	2	—
Insurance	186,668	—	—	4,917	9,346	1,039	37,157	133,135	773	301	—
Insurance agents, brokers, and services	81,298	4	—	6,863	—	598	841	68,833	82	—	4,077
Real estate	196,586	8,117	2	4,505	1,347	835	117,268	24,492	23,096	16,925	—
Holding and other investment companies, except bank holding companies	2,405,651	892,688	206	18,816	3,728	19,356	651,614	728,028	81,454	9,581	179
Services	**1,844,170**	**709,378**	**2,009**	**211,025**	**34,540**	**292,420**	**119,960**	**348,223**	**77,366**	**48,124**	**1,126**
Hotels and other lodging places	27,605	—	—	7,954	393	2,933	1,483	11,336	2,724	783	—
Personal services	—	—	—	—	—	—	—	—	—	—	—
Business services	1,125,625	255,219	2,009	135,872	30,034	209,408	93,835	285,812	66,749	46,688	—
Auto repair; miscellaneous repair services	26,761	9,769	—	6,274	41	796	2,085	3,866	2,499	321	1,110
Amusement and recreational services	108,188	1,286	—	1,557	1,165	74,995	9,608	18,073	1,502	—	1
Other services	555,991	443,103	—	59,368	2,907	4,288	12,950	29,135	3,893	332	15
Nature of business not allocable	**525,653**	**135,477**	**—**	**5,751**	**608**	**1,569**	**222,508**	**148,502**	**3,713**	**7,527**	**—**
Inactive	**15,978**	**—**	**—**	**—**	**—**	**—**	**9,204**	**6,774**	**—**	**—**	**—**

[1]Since most U.S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column will not add to totals

[2]Less than $500

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 6.—Number of U.S. Corporation Returns and Number of Foreign Corporations with Selected Controlled Foreign Corporation Items, by Selected Country of Incorporation of Controlled Foreign Corporation

Selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations											
		Number of foreign corporations	Number with—					Number with receipts from all related persons		Number with payments to all related persons		
			Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Total distributions	Total	Sales of stock in trade	Total	Purchases of stock in trade	Dividends paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All geographic areas	666	19,142	11,346	3,998	9,394	11,152	3,399	7,332	2,466	9,961	4,440	3,337
Canada	529	2,997	1,855	501	1,622	1,836	525	1,091	461	1,504	611	504
Latin America, total	441	3,352	2,021	717	1,713	1,986	610	1,185	364	1,805	901	594
Mexico	298	753	457	170	410	452	110	298	129	383	225	107
Central America, total	212	664	416	119	299	409	123	242	77	377	143	118
Costa Rica	48	70	41	15	32	40	6	24	13	39	20	6
Guatemala	61	83	64	10	60	63	22	23	10	51	28	20
Nicaragua	25	46	25	16	18	24	10	8	5	35	12	10
Panama, excluding Canal Zone	173	397	236	67	144	233	70	163	40	203	62	67
Caribbean countries, total	99	188	88	36	55	88	18	46	12	87	25	17
Jamaica	52	80	44	16	25	44	8	23	5	42	13	7
South America, total	334	1,747	1,060	392	949	1,037	359	599	146	958	508	352
Argentina	145	278	163	79	131	158	52	114	32	169	96	47
Brazil	271	659	345	187	312	340	79	212	67	295	165	79
Colombia	82	129	99	14	102	95	50	38	10	91	43	49
Peru	76	112	68	21	67	68	43	33	9	66	35	42
Venezuela	187	406	292	49	249	287	105	156	23	258	118	105
Other Western Hemisphere, total	276	657	430	129	189	430	84	328	38	280	48	81
Bahamas	100	207	103	56	37	103	26	90	16	100	22	26
Bermuda	145	257	184	40	33	184	26	124	14	79	13	25
Netherlands Antilles	128	153	120	20	109	120	29	96	3	76	4	27
Europe, total	501	8,333	4,776	1,885	3,999	4,678	1,449	3,348	1,196	4,332	1,989	1,437
Common Market countries, total	482	6,509	3,594	1,514	2,943	3,511	1,034	2,598	984	3,311	1,495	1,023
Belgium	248	490	327	124	282	320	85	265	102	326	167	83
Denmark	106	155	100	37	79	99	31	68	16	99	45	31
France (including Andorra)	298	1,008	658	275	597	640	175	491	151	581	236	173
Ireland	85	160	74	28	61	74	22	40	20	68	32	22
Italy (including San Marino)	249	620	359	186	338	337	76	243	120	337	192	75
Luxembourg	55	94	58	26	39	58	14	54	16	61	20	14
Netherlands	234	607	377	142	295	372	93	259	105	319	157	90
United Kingdom	415	2,356	1,017	403	794	997	225	716	279	898	383	225
West Germany	309	1,019	624	293	458	614	313	462	175	622	263	310
Other West European countries, total	334	1,800	1,174	367	1,051	1,159	413	747	212	1,015	493	412
Austria	107	143	100	29	86	98	45	53	13	88	42	45
Finland	53	64	45	14	43	45	21	22	6	41	21	21
Greece	51	65	37	21	35	37	10	25	7	41	21	10
Norway	96	138	86	26	63	85	28	45	14	72	40	28
Portugal	62	85	55	20	50	54	12	32	10	54	35	12
Spain	159	336	230	58	214	226	70	124	47	186	102	70
Sweden	153	323	183	50	149	182	45	116	45	163	97	45
Switzerland	249	571	397	133	386	391	162	306	62	331	119	162

Footnote at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 6.—Number of U.S. Corporation Returns and Number of Foreign Corporations with Selected Controlled Foreign Corporation Items, by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

Selected country of incorporation of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations											
		Number of foreign corporations	Number with—					Number with receipts from all related persons		Number with payments to all related persons		
			Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Total distributions	Total	Sales of stock in trade	Total	Purchases of stock in trade	Dividends paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Africa, total	243	1,041	606	209	420	596	173	334	76	537	201	170
North Africa	37	62	32	20	30	32	14	9	5	29	10	14
East Africa	32	66	38	10	34	37	11	15	7	29	17	11
West and Central African countries, total	133	413	236	108	112	235	50	182	30	238	54	47
Liberia	75	265	148	75	35	147	29	142	20	166	10	26
Nigeria	58	67	38	15	36	38	8	20	6	30	20	8
Southern Africa, total	170	500	300	71	244	292	98	128	34	241	120	98
South Africa, Republic of (including South-West Africa)	165	423	248	63	201	242	82	118	31	204	102	82
Asia, total	302	1,160	743	244	660	729	275	502	188	699	373	273
Middle East, total	89	141	78	46	67	77	26	49	19	76	37	26
Israel	34	51	29	14	24	28	7	23	14	29	19	7
Southern and Southeastern Asia, total	172	532	351	91	316	346	140	200	91	336	203	140
India	38	42	29	3	28	29	11	13	8	26	19	11
Indonesia	41	47	27	14	11	27	6	17	6	33	16	6
Malaysia	54	68	40	19	43	40	14	24	14	42	24	14
Philippines	89	136	102	14	103	102	45	58	23	90	54	45
Singapore	88	114	75	20	63	73	21	54	30	66	46	21
Thailand	59	73	45	15	39	44	22	21	5	47	26	22
Eastern Asia, total	213	486	313	107	276	305	109	253	78	287	133	107
China, Republic of (Taiwan)	52	71	44	19	41	44	19	42	25	46	27	19
Hong Kong	125	198	126	32	95	125	32	99	23	103	45	31
Japan (including Okinawa and Ryukyu Islands)	124	191	129	47	130	122	54	101	30	125	57	53
Oceania, total	275	1,314	745	239	639	728	268	415	115	652	284	263
Australia	266	1,090	625	205	539	612	223	352	104	544	227	218
New Zealand	96	194	113	24	95	109	42	56	9	101	56	42
Puerto Rico and U.S. Possessions	99	285	170	73	152	169	15	129	28	152	33	15

[1]Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column will not add to totals

NOTE: See text for explanatory statements

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes: Net taxes	Foreign income taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All geographic areas	666	19,142	228,376,784	281,271,223	20,938,077	23,493,809	2,555,732	7,505,769	7,663,331	15,941,842
Canada	529	2,997	47,951,798	53,972,592	5,288,635	5,529,972	241,337	2,115,596	2,131,286	3,405,198
Latin America, total	441	3,352	25,163,756	26,473,049	2,397,074	2,681,082	284,008	640,587	644,895	2,050,324
Mexico	298	753	3,427,679	4,764,032	482,874	508,089	25,215	216,206	217,989	291,170
Central America, total	212	664	6,765,207	5,222,030	785,023	815,452	30,429	72,027	72,678	743,569
Belize	6	7	7,332	6,085	493	493	—	128	128	374
Costa Rica	48	70	140,740	135,259	9,214	10,888	1,674	3,292	3,369	7,559
El Salvador	18	22	50,767	101,400	3,408	4,715	1,307	594	594	4,121
Guatemala	61	83	161,460	181,106	18,169	18,730	561	7,230	7,230	11,591
Honduras	20	39	253,990	139,763	9,592	15,443	5,851	4,261	4,261	11,220
Nicaragua	25	46	74,869	74,102	8,691	10,081	1,389	778	913	9,313
Panama, excluding Canal Zone	173	397	6,076,049	4,584,315	735,456	755,102	19,646	55,745	56,183	699,390
Caribbean countries, total	99	188	633,323	511,263	43,146	47,129	3,983	7,675	7,678	39,471
Cayman Islands (British)	13	21	57,253	133,327	11,812	12,293	481	113	113	12,180
Dominican Republic	18	28	121,783	58,041	9,909	11,783	1,874	2,215	2,215	9,568
Haiti	6	6	4,388	4,792	1,408	1,533	124	473	473	1,061
Jamaica	52	80	408,265	274,682	16,660	18,050	1,389	3,349	3,352	14,717
Trinidad and Tobago	12	15	28,327	13,074	2,862	2,866	4	1,264	1,264	1,602
Other	31	38	13,308	27,347	495	605	111	261	261	344
South America, total	334	1,747	14,337,546	15,975,725	1,086,031	1,310,413	224,382	344,678	346,549	976,114
Argentina	145	278	2,617,820	3,060,011	76,075	177,829	101,754	54,309	54,722	125,094
Bolivia	9	9	5,164	3,611	832	866	35	260	260	606
Brazil	271	659	7,561,248	8,687,356	588,178	688,513	100,334	145,703	147,103	548,954
Chile	38	48	148,964	268,663	34,560	38,366	3,806	11,773	11,788	26,725
Colombia	82	129	802,097	948,008	85,005	87,540	2,535	40,104	40,104	49,021
Ecuador	31	40	83,435	85,386	7,581	8,668	1,087	2,370	2,374	6,636
Paraguay	4	5	6,775	33,208	1,305	1,309	4	404	404	906
Peru	76	112	284,177	352,178	46,065	48,296	2,231	17,943	17,943	30,393
Uruguay	39	53	214,354	129,762	9,079	9,982	903	2,425	2,426	7,894
Venezuela	187	406	2,611,922	2,405,864	236,961	248,653	11,692	69,361	69,399	179,522
Other	6	8	1,591	1,676	389	389	(2)	26	26	363
Other Western Hemisphere, total	276	657	14,116,669	26,176,963	934,502	1,125,592	191,090	251,649	252,955	874,103
The Bahamas	100	207	6,028,197	20,716,847	536,806	639,352	102,547	225,956	226,242	414,002
Bermuda	145	257	2,701,677	4,876,357	365,198	388,340	23,143	9,525	9,597	379,022
Netherlands Antilles	128	153	5,260,941	497,760	26,590	86,101	59,512	15,341	16,289	70,093
Other British West Indies	12	20	103,550	57,889	4,441	9,904	5,463	579	579	9,335
Other	12	20	22,304	28,111	1,467	1,894	426	247	247	1,652
Europe, total[3]	501	*	108,544,288	137,780,393	8,593,216	10,103,995	1,510,779	2,989,831	3,120,341	7,054,454
Common Market countries, total	482	6,509	92,844,803	118,397,004	6,673,559	7,952,050	1,278,491	2,540,592	2,636,189	5,380,211
Belgium	248	490	7,221,508	8,191,015	429,264	548,639	119,376	186,366	194,868	362,623
Denmark	106	155	1,368,813	2,577,484	138,723	160,825	22,102	23,758	24,736	136,264
France (including Andorra)	298	1,008	14,754,379	22,780,568	1,082,932	1,252,115	169,183	470,528	483,678	774,558
Ireland	85	160	475,847	648,980	54,321	59,141	4,821	6,872	6,931	52,235
Italy (including San Marino)	249	620	11,010,038	12,463,401	345,326	505,363	160,037	151,174	155,943	357,637
Luxembourg	55	94	3,184,465	743,492	164,388	174,595	10,207	13,849	13,873	160,763
Netherlands	234	607	6,988,128	8,874,367	896,764	978,134	81,370	329,578	333,547	647,601
United Kingdom	415	2,356	27,518,790	32,748,998	1,763,220	2,190,506	427,287	712,664	740,179	1,468,842
West Germany	309	1,019	20,322,836	29,368,699	1,798,620	2,082,730	284,110	645,802	682,432	1,419,687
Other West European countries, total	334	1,800	15,614,696	19,341,188	1,931,850	2,150,122	218,272	448,832	483,746	1,672,817
Austria	107	143	926,546	1,352,969	99,005	102,933	3,928	38,881	39,180	63,900
Finland	53	64	306,420	603,895	51,413	53,833	2,420	19,113	19,116	34,775
Greece	51	65	467,011	865,709	68,982	76,699	7,717	15,230	15,230	61,745
Liechtenstein	25	39	218,269	45,709	20,261	21,088	827	—546	1,315	21,639
Monaco	5	6	11,996	11,446	569	1,135	565	199	199	936
Norway	96	138	876,641	1,337,496	85,759	90,778	5,019	24,964	25,047	65,955
Portugal	62	85	444,777	639,176	22,637	38,394	15,756	11,331	12,410	26,963
Spain	159	336	2,754,147	3,159,475	327,390	376,165	48,775	85,281	98,705	277,784
Sweden	153	323	2,303,494	3,001,249	248,213	336,088	87,874	87,942	105,879	230,438
Switzerland	249	571	7,045,785	7,744,514	989,297	1,033,302	44,005	160,111	160,341	875,241
Turkey	15	22	254,308	571,971	16,488	17,852	1,364	6,000	6,000	11,908
Other	7	8	5,302	7,581	1,836	1,858	22	325	325	1,533
East European countries, total	11	23	84,774	42,200	—12,192	1,823	14,014	407	407	1,426
East Germany	7	14	83,603	40,917	—12,758	1,256	14,014	168	168	1,098
Other	4	9	1,171	1,283	567	567	—	239	239	328

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Africa, total	**243**	**1,041**	**11,106,595**	**10,787,751**	**1,696,962**	**1,846,430**	**149,468**	**781,753**	**782,999**	**1,066,892**
North Africa, total	37	62	198,020	250,357	13,942	18,443	4,501	5,992	6,013	12,436
Algeria	11	12	10,901	11,095	179	515	335	235	256	258
Egypt	7	7	47,970	67,303	4,887	5,340	452	1,290	1,290	4,050
Libya	—	—	—	—	—	—	—	—	—	—
Morocco	26	29	91,080	76,130	3,799	6,521	2,722	2,705	2,705	3,823
Other	11	14	48,068	95,828	5,076	6,067	991	1,762	1,762	4,306
East Africa, total	32	66	206,998	282,517	32,760	33,524	764	13,619	13,619	19,983
Kenya	25	31	123,553	138,280	17,227	17,651	425	7,035	7,035	10,668
Tanzania	7	8	22,241	45,469	7,909	7,909	—	3,678	3,678	4,231
Uganda	9	9	14,619	36,652	2,539	2,546	8	1,112	1,112	1,435
Other	10	18	46,585	62,115	5,085	5,417	332	1,794	1,794	3,649
West and Central African countries, total	133	413	7,787,629	6,701,498	1,222,986	1,359,154	136,168	632,208	632,208	727,994
Ghana	9	14	214,992	123,675	27,087	27,087	—	9,757	9,757	17,330
Liberia	75	265	6,368,739	5,066,296	446,922	574,965	128,043	28,877	28,877	546,179
Nigeria	58	67	903,957	1,224,542	733,051	735,435	2,384	586,383	586,383	150,001
Zaire	18	22	113,604	63,853	263	3,557	3,294	855	855	2,702
Other	18	45	186,336	223,133	15,663	18,110	2,448	6,336	6,336	11,783
Southern Africa, total	170	500	2,913,948	3,553,378	427,274	435,308	8,034	129,933	131,158	306,479
Malawi	3	3	3,887	9,103	782	782	—	490	490	292
Rhodesia	23	35	95,080	98,536	22,180	22,634	454	8,993	8,993	13,686
South Africa (including South-West Africa)	165	423	2,727,865	3,344,246	393,247	399,918	6,671	116,046	117,272	284,931
Zambia	24	30	78,826	93,035	9,610	10,519	909	3,957	3,957	6,563
Other	5	9	8,290	8,459	1,455	1,455	—	447	447	1,008
Asia, total[3]	**302**	*	**9,632,542**	**12,436,739**	**1,190,125**	**1,285,438**	**95,313**	**405,095**	**406,075**	**885,461**
Middle East, total	89	141	723,605	434,194	41,072	51,381	10,309	23,130	23,152	30,295
Iran	30	37	125,303	111,062	11,529	12,596	1,067	4,392	4,392	8,939
Iraq	4	5	1,153	2,108	—27	116	144	75	75	41
Israel	34	51	151,716	166,841	26,823	28,809	1,986	13,756	13,757	15,178
Lebanon	21	26	390,789	65,540	6,895	7,630	734	3,312	3,312	4,370
Qatar	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	3	3	14,874	19,835	—127	661	788	42	42	619
United Arab Emirates	3	5	11,143	20,871	—151	24	175	1,133	1,133	22
Other	13	14	28,627	47,937	—3,870	1,546	5,416	421	443	1,125
Southern and Southeastern Asia, total	172	532	3,393,251	4,395,436	470,639	498,603	27,964	150,281	150,509	350,354
Bangladesh	3	3	11,567	8,962	2,892	2,926	34	1,625	1,625	1,301
India	38	42	235,244	474,992	46,034	46,486	452	29,729	29,789	16,696
Indonesia	41	47	396,891	264,433	49,054	54,230	5,176	7,736	7,736	46,494
Malaysia	54	68	272,891	456,353	39,589	47,072	7,482	17,453	17,453	31,583
Pakistan	20	22	72,926	65,889	12,312	12,901	589	8,825	8,825	4,095
Philippines	89	136	1,104,876	1,421,509	134,003	135,705	1,702	44,424	44,579	91,224
Singapore	88	114	765,421	1,101,126	122,243	131,217	8,973	15,221	15,235	116,132
South Vietnam	12	14	11,945	15,220	1,350	1,359	9	829	829	529
Sri Lanka	9	9	4,074	5,032	762	766	4	329	329	441
Thailand	59	73	435,664	471,110	46,159	49,693	3,534	12,473	12,473	37,245
Other	4	4	81,751	110,810	16,242	16,250	8	11,637	11,637	4,613
Eastern Asia, total[4]	213	*	5,515,381	7,607,023	678,282	735,322	57,040	231,618	232,348	504,746
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	52	71	365,323	512,326	60,823	68,667	7,844	8,917	9,049	59,619
Hong Kong	125	198	1,761,030	1,382,103	191,139	197,830	6,691	22,490	22,822	176,114
Japan (including Okinawa and Ryukyu Islands)	124	191	3,137,949	5,435,980	430,278	458,654	28,376	199,011	199,254	260,016
South Korea, Republic of	20	25	248,096	274,939	—3,878	10,171	14,049	1,200	1,222	8,997
Oceania, total	**275**	**1,314**	**9,822,353**	**10,580,132**	**728,358**	**782,961**	**54,603**	**301,556**	**304,836**	**486,977**
Australia	266	1,090	8,875,452	9,524,813	655,671	705,992	50,321	272,786	276,046	437,439
New Zealand	96	194	821,929	1,016,164	68,009	69,246	1,236	28,420	28,440	42,140
Other	16	30	124,972	39,154	4,677	7,723	3,046	349	349	7,398
Puerto Rico and U.S. Possessions, total	**99**	**285**	**2,038,782**	**3,063,604**	**109,638**	**138,340**	**28,702**	**19,702**	**19,944**	**118,432**
Puerto Rico	93	266	957,047	923,936	40,505	68,307	27,802	15,233	15,432	52,905
U.S. Possessions	15	19	1,081,735	2,139,668	69,133	70,033	900	4,468	4,512	65,527
Country not stated	**3**	**3**	**1**	**1**	**—432**	**—**	**432**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):										
Not economically less-developed countries	622	12,998	171,781,859	209,076,779	15,416,711	17,216,008	1,799,297	5,684,903	5,835,043	11,469,707
Economically less-developed countries	535	6,097	56,505,942	72,150,566	5,534,069	6,275,978	741,909	1,820,458	1,827,881	4,470,709
OPEC countries	223	623	4,162,023	4,148,685	1,038,572	1,061,420	22,848	671,725	671,789	393,055

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued					
	Distributions					
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions
	(11)	(12)	(13)	(14)	(15)	(16)
All geographic areas	**6,954,146**	**5,117,926**	**1,716,364**	**82,550**	**32,442**	**4,864**
Canada	**1,340,514**	**993,256**	**332,696**	**6**	**11,802**	**2,754**
Latin America, total	**730,004**	**523,485**	**175,450**	**20,623**	**10,437**	**9**
Mexico	76,438	70,456	5,862	111	—	9
Central America, total	313,832	201,475	96,608	5,741	10,008	—
Belize	—	—	—	—	—	—
Costa Rica	825	403	422	—	—	—
El Salvador	749	694	55	—	—	—
Guatemala	5,392	4,510	662	220	—	—
Honduras	2,552	2,450	102	—	—	—
Nicaragua	1,450	955	495	—	—	—
Panama, excluding Canal Zone	302,863	192,462	94,872	5,521	10,008	—
Caribbean countries, total	8,900	8,225	388	—	286	—
Cayman Islands (British)	5,355	5,355	—	—	—	—
Dominican Republic	1,337	1,061	277	—	—	—
Haiti	—	—	—	—	—	—
Jamaica	1,386	988	112	—	286	—
Trinidad and Tobago	681	681	—	—	—	—
Other	140	140	—	—	—	—
South America, total	330,834	243,329	72,591	14,772	143	—
Argentina	52,178	26,079	12,668	13,289	143	—
Bolivia	104	104	—	—	—	—
Brazil	136,414	114,827	20,446	1,141	—	—
Chile	99	99	—	—	—	—
Colombia	21,456	19,143	2,001	311	—	—
Ecuador	3,306	1,003	2,303	—	—	—
Paraguay	644	644	—	—	—	—
Peru	8,749	8,158	561	30	—	—
Uruguay	5,328	2,674	2,654	—	—	—
Venezuela	102,424	70,466	31,958	—	—	—
Other	132	132	—	—	—	—
Other Western Hemisphere, total	**470,148**	**316,411**	**143,168**	**1,910**	**8,659**	—
The Bahamas	228,984	169,811	59,173	—	—	—
Bermuda	206,193	126,156	79,877	—	159	—
Netherlands Antilles	26,000	14,029	1,561	1,910	8,500	—
Other British West Indies	8,900	6,349	2,551	—	—	—
Other	72	66	6	—	—	—
Europe, total[3]	**3,304,101**	**2,441,837**	**849,705**	**11,190**	**1,157**	**212**
Common Market countries, total	2,581,562	1,886,921	692,050	1,229	1,157	205
Belgium	95,671	74,956	19,848	—	867	—
Denmark	16,734	16,366	368	—	—	—
France (including Andorra)	180,949	168,584	12,248	65	3	48
Ireland	10,927	9,894	1,033	—	—	—
Italy (including San Marino)	76,086	65,520	9,907	572	—	87
Luxembourg	111,434	102,586	8,576	271	—	—
Netherlands	173,811	152,121	21,616	—	74	—
United Kingdom	926,549	677,933	248,616	—	—	—
West Germany	989,402	618,960	369,838	321	213	70
Other West European countries, total	722,336	554,741	157,627	9,961	—	7
Austria	31,827	26,668	5,159	—	—	—
Finland	9,385	9,357	28	—	—	—
Greece	1,340	1,262	71	—	—	7
Liechtenstein	17,243	8,780	51	8,412	—	—
Monaco	—	—	—	—	—	—
Norway	15,971	15,242	730	—	—	—
Portugal	5,804	2,729	3,075	—	—	—
Spain	42,900	41,674	1,226	—	—	—
Sweden	33,231	31,218	2,013	—	—	—
Switzerland	557,942	413,739	142,654	1,549	—	—
Turkey	6,692	4,072	2,620	—	—	—
Other	—	—	—	—	—	—
East European countries, total	202	174	28	—	—	—
East Germany	202	174	28	—	—	—
Other	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued					
	Distributions					
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions
	(11)	(12)	(13)	(14)	(15)	(16)
Africa, total	**424,128**	**328,179**	**67,222**	**27,705**	**298**	**724**
North Africa, total	6,080	4,924	1,156	—	—	—
Algeria	—	—	—	—	—	—
Egypt	3,561	2,467	1,094	—	—	—
Libya	—	—	—	—	—	—
Morocco	1,167	1,120	47	—	—	—
Other	1,352	1,337	15	—	—	—
East Africa, total	5,053	4,599	454	—	—	—
Kenya	2,801	2,436	365	—	—	—
Tanzania	145	145	—	—	—	—
Uganda	752	663	89	—	—	—
Other	1,355	1,355	—	—	—	—
West and Central African countries, total	294,175	210,114	56,059	27,705	298	—
Ghana	1,275	1,275	—	—	—	—
Liberia	270,068	190,281	51,785	27,705	298	—
Nigeria	16,164	14,957	1,207	—	—	—
Zaire	—	—	—	—	—	—
Other	6,667	3,601	3,066	—	—	—
Southern Africa, total	118,819	108,542	9,553	—	—	724
Malawi	71	71	—	—	—	—
Rhodesia	—	—	—	—	—	—
South Africa (including South-West Africa)	116,339	106,636	8,978	—	—	724
Zambia	1,486	1,361	126	—	—	—
Other	924	474	449	—	—	—
Asia, total[3]	**433,635**	**351,515**	**77,331**	**3,625**	**—**	**1,164**
Middle East, total	11,254	7,738	3,516	—	—	—
Iran	3,191	2,227	965	—	—	—
Iraq	—	—	—	—	—	—
Israel	5,632	4,004	1,628	—	—	—
Lebanon	746	692	54	—	—	—
Qatar	—	—	—	—	—	—
Saudi Arabia	964	619	345	—	—	—
United Arab Emirates	540	15	525	—	—	—
Other	181	181	—	—	—	—
Southern and Southeastern Asia, total	118,890	92,923	25,400	567	—	—
Bangladesh	336	336	—	—	—	—
India	3,200	3,200	—	—	—	—
Indonesia	11,082	9,594	1,036	453	—	—
Malaysia	8,393	7,219	1,174	—	—	—
Pakistan	4,518	2,531	1,987	—	—	—
Philippines	34,638	26,575	7,948	115	—	—
Singapore	38,804	29,235	9,569	—	—	—
South Vietnam	272	254	18	—	—	—
Sri Lanka	283	256	27	—	—	—
Thailand	15,865	12,224	3,641	—	—	—
Other	1,499	1,499	—	—	—	—
Eastern Asia, total[4]	303,490	250,854	48,415	3,057	—	1,164
China, Peoples Republic of	—	—	—	—	—	—
China, Republic of (Taiwan)	42,057	38,822	3,235	—	—	—
Hong Kong	103,845	91,983	10,235	1,431	—	196
Japan (including Okinawa and Ryukyu Islands)	147,617	119,598	27,051	—	—	968
South Korea, Republic of	9,651	450	7,574	1,626	—	—
Oceania, total	**237,961**	**161,047**	**69,285**	**7,541**	**88**	**—**
Australia	221,237	146,536	67,109	7,541	50	—
New Zealand	12,163	10,103	2,023	—	38	—
Other	4,560	4,408	153	—	—	—
Puerto Rico and U.S. Possessions, total	**13,658**	**2,200**	**1,509**	**9,950**	**—**	**—**
Puerto Rico	13,453	2,178	1,326	9,950	—	—
U.S. Possessions	205	22	183	—	—	—
Country not stated	**—**	**—**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):						
Not economically less-developed countries	5,211,464	3,882,460	1,290,942	20,168	13,048	4,847
Economically less-developed countries	1,742,160	1,235,294	425,074	62,382	19,394	16
OPEC countries	137,671	98,881	38,338	453	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—										
	All related persons										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All geographic areas	**41,469,279**	**22,022,974**	**25,417**	**4,223,857**	**889,508**	**1,156,015**	**10,017,494**	**1,437,133**	**1,249,604**	**430,921**	16,358
Canada	**10,874,798**	**8,785,360**	**8,604**	**244,304**	**101,324**	**34,330**	**1,252,246**	**242,017**	**200,768**	**5,843**	3
Latin America, total	**2,204,643**	**711,515**	**791**	**96,064**	**98,648**	**178,843**	**781,507**	**225,708**	**73,800**	**28,410**	9,356
Mexico	294,642	150,857	129	28,525	12,533	4,411	95,206	1,657	1,324	—	—
Central America, total	1,077,472	273,749	115	33,732	26,700	155,263	328,279	181,622	49,603	28,410	—
Belize	125	—	—	—	—	—	125	—	—	—	—
Costa Rica	30,723	27,729	—	28	726	20	2,162	8	49	—	—
El Salvador	4,472	4,123	—	—	116	—	185	44	3	—	—
Guatemala	39,000	28,428	—	369	140	108	9,828	80	47	—	—
Honduras	14,683	11,689	115	9	670	260	689	1,081	170	—	—
Nicaragua	6,631	5,650	—	2	663	—	284	14	18	—	—
Panama, excluding Canal Zone	981,837	196,129	—	33,323	24,384	154,877	315,006	180,393	49,315	28,410	—
Caribbean countries, total	100,766	9,171	3	2,978	10,622	309	68,053	441	9,189	—	—
Cayman Islands (British)	11,478	1,610	3	918	478	21	8,014	322	113	—	—
Dominican Republic	184	—	—	—	46	—	138	—	—	—	—
Haiti	3,186	3,166	—	—	—	—	20	—	—	—	—
Jamaica	78,881	1,446	—	750	10,098	221	57,502	26	8,838	—	—
Trinidad and Tobago	3,398	—	—	1,311	—	41	1,715	93	238	—	—
Other	3,639	2,949	—	—	—	26	664	—	—	—	—
South America, total	731,763	277,739	545	30,829	48,793	18,859	289,969	41,989	13,684	—	9,356
Argentina	75,869	14,043	2	7,456	7,835	9,698	32,111	2,679	1,957	—	88
Bolivia	22	—	—	—	22	—	—	—	—	—	—
Brazil	449,434	211,863	6	11,175	18,259	2,851	181,398	20,483	3,392	—	6
Chile	3,122	13	—	133	1,774	31	4	—	1,168	—	—
Colombia	27,170	6,348	—	2,418	4,053	1,248	11,304	1,047	752	—	—
Ecuador	2,395	597	—	165	423	—	1,197	—	13	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	10,801	2,754	327	136	1,031	903	1,960	3,625	66	—	—
Uruguay	1,345	12	—	556	409	86	258	—	25	—	—
Venezuela	161,605	42,109	211	8,790	14,987	4,043	61,737	14,154	6,311	—	9,263
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**5,110,610**	**1,988,132**	**—**	**1,305,540**	**165,086**	**31,377**	**933,141**	**41,657**	**354,558**	**291,118**	
The Bahamas	2,794,920	1,001,509	—	1,250,651	136,975	11,381	312,875	18,405	62,735	391	—
Bermuda	1,486,879	979,160	—	54,829	26,742	13,968	82,104	22,566	16,781	290,728	—
Netherlands Antilles	809,097	3,548	—	—	1,139	5,986	522,809	686	274,930	—	—
Other British West Indies	17,756	2,295	—	10	—	—	15,353	—	98	—	—
Other	1,958	1,621	—	50	231	42	—	—	14	—	—
Europe, total[3]	**15,234,492**	**5,916,427**	**11,675**	**1,474,679**	**372,976**	**252,153**	**5,778,274**	**837,627**	**484,475**	**100,227**	5,980
Common Market countries, total	13,238,911	5,075,341	9,721	1,321,459	228,975	178,172	5,351,049	583,780	409,146	75,441	5,827
Belgium	861,786	408,826	63	119,330	51,226	15,785	223,200	6,258	37,010	89	—
Denmark	58,347	35,377	—	5,849	4,686	3,082	3,246	1,304	4,791	11	—
France (including Andorra)	1,072,736	351,842	731	278,977	33,539	16,921	324,748	26,459	34,880	4,640	—
Ireland	68,870	60,927	—	275	167	1,836	3,131	465	1,984	85	—
Italy (including San Marino)	454,594	240,019	1,993	30,477	25,477	1,957	135,169	5,418	13,698	310	76
Luxembourg	2,801,822	134,132	—	19,653	1,085	2,332	2,494,416	91,381	58,824	—	—
Netherlands	1,750,682	716,927	1,239	124,647	26,120	29,597	747,155	20,704	84,228	28	37
United Kingdom	4,197,616	1,984,408	1,482	467,014	37,528	83,567	1,100,624	345,369	109,233	64,910	3,481
West Germany	1,972,457	1,142,882	4,213	275,236	49,147	23,094	319,362	86,421	64,499	5,369	2,234
Other West European countries, total	1,994,904	841,086	1,946	153,220	144,001	73,978	426,734	253,847	75,153	24,786	153
Austria	32,253	4,884	1,933	7,266	13,718	294	2,958	1,100	101	(2)	—
Finland	4,822	1,245	—	613	2,098	132	690	—	43	—	—
Greece	7,009	2,907	—	690	1,789	33	1,487	103	(2)	—	—
Liechtenstein	34,041	8,327	—	32	4,843	1,463	12,287	5,464	1,624	—	—
Monaco	1,329	1,207	—	122	—	—	—	—	—	—	—
Norway	76,379	18,611	—	4,407	6,173	178	46,233	311	465	—	—
Portugal	27,982	23,492	—	942	1,484	44	1,887	—	132	—	—
Spain	135,752	45,566	—	6,165	7,639	425	73,875	1,218	865	—	—
Sweden	219,775	46,464	—	18,987	6,789	1,373	134,762	4,905	2,420	4,075	—
Switzerland	1,425,349	674,870	13	111,486	97,135	70,019	150,190	240,255	69,408	11,820	153
Turkey	17,420	9,754	—	2,510	2,284	17	2,364	492	—	—	—
Other	12,794	3,761	—	—	48	—	—	—	95	8,890	—
East European countries, total	677	—	8	—	—	3	491	—	176	—	—
East Germany	677	—	8	—	—	3	491	—	176	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

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[Money amounts are in thousands of dollars]

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	Receipts by foreign corporations from—										
	All related persons										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Africa, total	**3,118,504**	**1,084,974**	**6**	**900,889**	**27,211**	**637,487**	**395,241**	**14,441**	**53,531**	**4,725**	**—**
North Africa, total	7,044	6,891	—	13	26	24	—	—	90	—	—
Algeria	13	—	—	13	—	—	—	—	—	—	—
Egypt	1,306	1,204	—	—	12	—	—	—	90	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	629	605	—	—	—	24	—	—	—	—	—
Other	5,097	5,083	—	1	13	—	—	—	—	—	—
East Africa, total	44,315	39,661	—	1,469	35	50	3,100	—	—	—	—
Kenya	39,878	35,482	—	1,260	35	—	3,100	—	—	—	—
Tanzania	34	—	—	34	—	—	—	—	—	—	—
Uganda	886	867	—	19	—	—	—	—	—	—	—
Other	3,517	3,312	—	155	—	50	—	—	—	—	—
West and Central African countries, total	2,985,075	999,461	6	892,091	24,492	633,304	375,318	8,803	51,599	1	—
Ghana	71	11	—	—	2	—	59	—	—	—	—
Liberia	2,929,659	977,157	—	874,164	20,905	632,977	364,320	8,752	51,385	1	—
Nigeria	47,422	19,718	6	17,351	124	38	10,006	—	179	—	—
Zaire	6,959	2,567	—	72	3,288	286	724	—	21	—	—
Other	964	8	—	504	173	2	210	52	14	—	—
Southern Africa, total	82,070	38,961	—	7,316	2,658	4,109	16,822	5,637	1,843	4,724	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	5,808	5,733	—	40	—	35	—	—	—	—	—
South Africa (including South-West Africa)	73,706	33,226	—	5,176	2,636	3,828	16,636	5,637	1,843	4,724	—
Zambia	2,377	—	—	2,099	20	246	12	—	—	—	—
Other	179	2	—	—	3	—	175	—	—	—	—
Asia, total[3]	**2,109,283**	**1,341,255**	**3,790**	**117,833**	**86,988**	**7,790**	**502,309**	**26,760**	**22,479**	**79**	**—**
Middle East, total	81,517	26,508	2	2,905	11,820	61	37,904	125	2,191	—	—
Iran	9,501	—	—	—	575	3	8,923	—	—	—	—
Iraq	1	1	—	—	—	—	—	—	—	—	—
Israel	27,765	12,071	—	1,630	10,364	33	3,643	19	4	—	—
Lebanon	28,034	—	—	155	881	25	24,680	106	2,187	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	1,120	—	—	1,120	—	—	—	—	(2)	—	—
Other	15,096	14,436	2	—	—	—	658	—	—	—	—
Southern and Southeastern Asia, total	953,833	625,856	3,754	52,943	7,520	1,025	257,212	1,476	3,968	79	—
Bangladesh	—	—	—	—	—	—	—	—	—	—	—
India	6,943	5,716	—	114	42	58	1,013	—	(2)	—	—
Indonesia	53,017	12,011	—	12,117	1,424	—	27,465	—	—	—	—
Malaysia	67,450	60,436	3,279	162	28	14	3,370	—	161	—	—
Pakistan	2,176	1,008	—	7	172	4	975	—	11	—	—
Philippines	69,334	56,836	33	620	2,835	173	6,037	1,476	1,253	70	—
Singapore	709,961	484,554	442	39,561	2,463	761	180,020	—	2,151	9	—
South Vietnam	246	—	—	40	206	—	—	—	—	—	—
Sri Lanka	1,111	1,111	—	—	—	—	—	—	—	—	—
Thailand	42,532	3,553	—	251	350	15	38,333	—	30	—	—
Other	1,064	632	—	71	—	—	—	—	361	—	—
Eastern Asia, total[4]	1,073,934	688,891	35	61,985	67,649	6,704	207,192	25,159	16,320	—	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	389,562	380,945	—	625	883	53	7,019	—	36	—	—
Hong Kong	424,486	171,346	2	18,159	30,621	466	166,374	24,339	13,179	—	—
Japan (including Okinawa and Ryukyu islands)	247,653	136,600	33	32,234	35,552	6,183	33,127	820	3,105	—	—
South Korea, Republic of	12,232	—	—	10,967	592	2	671	—	(2)	—	—
Oceania, total	**500,598**	**141,876**	**550**	**74,895**	**33,301**	**12,048**	**137,268**	**46,424**	**53,716**	**520**	**—**
Australia	473,923	135,263	550	65,400	31,332	10,878	131,927	45,323	52,731	520	—
New Zealand	22,200	4,776	—	9,495	1,969	1,171	3,389	1,101	300	—	—
Other	4,475	1,837	—	1	—	—	1,952	—	685	—	—
Puerto Rico and U.S. Possessions, total	**2,316,352**	**2,053,435**	**1**	**9,653**	**3,974**	**1,987**	**237,507**	**2,499**	**6,277**	**—**	**1,018**
Puerto Rico	402,140	280,906	1	9,477	3,939	1,981	97,443	2,499	4,875	—	1,018
U.S. Possessions	1,914,212	1,772,529	—	177	35	6	140,064	—	1,402	—	—
Country not stated	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other geographic classificatons (combinations of countries shown above):											
Not economically less-developed countries	27,211,684	15,080,913	20,855	1,844,416	568,539	306,943	7,371,923	1,155,804	753,970	102,338	5,983
Economically less-developed countries	14,256,917	6,942,061	4,554	2,379,442	320,969	849,069	2,645,079	281,328	495,458	328,583	10,375
OPEC countries	275,072	74,435	217	39,555	17,533	4,084	109,328	14,154	6,503	—	9,263

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	U.S. corporation filing return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All geographic areas	**18,392,783**	**13,634,664**	**9,431**	**960,808**	**231,432**	**198,353**	**2,848,739**	**26,464**	**376,478**	**105,465**	**949**
Canada	**7,464,131**	**7,074,136**	**528**	**65,326**	**38,599**	**9,935**	**250,869**	**10,205**	**13,109**	**1,424**	**—**
Latin America, total	**818,650**	**351,046**	**304**	**51,064**	**32,538**	**45,047**	**317,221**	**12,585**	**8,804**	**—**	**41**
Mexico	222,286	126,422	93	25,997	6,052	1,840	61,395	—	487	—	—
Central America, total	188,056	40,341	—	14,602	13,202	37,851	73,578	7,514	968	—	—
Belize	—	—	—	—	—	—	—	—	—	—	—
Costa Rica	3,482	1,764	—	22	549	—	1,148	—	—	—	—
El Salvador	185	—	—	—	—	—	185	—	—	—	—
Guatemala	2,502	1,759	—	7	86	—	650	—	—	—	—
Honduras	10,879	10,375	—	(2)	505	—	—	—	—	—	—
Nicaragua	5,948	5,646	—	—	—	—	284	—	18	—	—
Panama, excluding Canal Zone	165,059	20,797	—	14,574	12,062	37,851	71,311	7,514	950	—	—
Caribbean countries, total	19,305	5,402	—	—	423	—	8,109	24	5,346	—	—
Cayman Islands (British)	7,609	—	—	—	—	—	7,608	—	1	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Haiti	3,186	3,166	—	—	—	—	20	—	—	—	—
Jamaica	7,218	945	—	—	423	—	481	24	5,345	—	—
Trinidad and Tobago	—	—	—	—	—	—	—	—	—	—	—
Other	1,290	1,290	—	—	—	—	—	—	—	—	—
South America, total	389,003	178,881	211	10,465	12,861	5,356	174,139	5,047	2,003	—	41
Argentina	37,089	8,392	—	4,603	945	1,458	21,261	—	431	—	—
Bolivia	18	—	—	—	18	—	—	—	—	—	—
Brazil	287,463	136,890	—	4,204	7,279	2,005	136,071	—	1,008	—	6
Chile	92	13	—	7	68	—	4	—	—	—	—
Colombia	17,811	4,774	—	450	615	811	10,983	—	180	—	—
Ecuador	1,496	573	—	—	39	—	884	—	—	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	7,520	1,038	—	51	512	646	1,608	3,625	40	—	—
Uruguay	314	1	—	298	8	—	8	—	—	—	—
Venezuela	37,200	27,201	211	852	3,378	437	3,321	1,422	344	—	35
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**2,016,849**	**968,147**	**—**	**254,200**	**20,830**	**133**	**446,204**	**240**	**251,841**	**75,254**	**—**
The Bahamas	471,611	99,585	—	241,480	17,314	133	95,348	240	17,511	—	—
Bermuda	969,947	863,300	—	12,711	2,529	—	11,662	—	4,491	75,254	—
Netherlands Antilles	566,521	3,548	—	—	987	—	332,149	—	229,838	—	—
Other British West Indies	7,148	93	—	10	—	—	7,045	—	—	—	—
Other	1,621	1,621	—	—	—	—	—	—	—	—	—
Europe, total[3]	**3,870,655**	**1,984,563**	**4,318**	**460,542**	**86,730**	**50,448**	**1,158,532**	**3,150**	**92,952**	**28,511**	**908**
Common Market countries, total	3,112,180	1,529,099	2,377	412,525	31,196	48,733	1,005,515	3,150	74,541	4,280	764
Belgium	209,434	60,262	—	17,853	4,573	11,379	112,067	2,000	1,227	73	—
Denmark	9,774	6,246	—	1,482	219	—	1,821	—	5	—	—
France (including Andorra)	338,207	97,622	729	122,811	4,342	1,456	109,368	157	904	818	—
Ireland	46,211	44,809	—	6	124	—	1,010	—	176	85	—
Italy (including San Marino)	161,825	93,242	60	8,812	1,447	324	57,652	—	212	—	76
Luxembourg	53,489	8,079	—	140	35	—	41,135	20	4,080	—	—
Netherlands	618,852	129,398	417	53,196	8,131	404	380,301	777	46,191	(2)	37
United Kingdom	846,031	505,819	773	116,537	6,863	30,094	170,297	138	14,732	210	569
West Germany	828,357	583,622	398	91,689	5,462	5,077	131,863	59	7,012	3,094	82
Other West European countries, total	758,475	455,463	1,940	48,017	55,535	1,715	153,017	—	18,412	24,231	145
Austria	13,574	1,967	1,933	2,458	4,668	—	2,548	—	—	—	—
Finland	546	162	—	24	28	132	200	—	—	—	—
Greece	1,633	1,154	—	331	143	—	5	—	—	—	—
Liechtenstein	1,666	1,216	—	32	—	369	—	—	48	—	—
Monaco	67	—	—	67	—	—	—	—	—	—	—
Norway	44,465	633	—	6	287	151	43,382	—	6	—	—
Portugal	14,355	13,159	—	73	67	—	980	—	76	—	—
Spain	36,032	23,967	—	1,117	570	213	10,098	—	65	—	—
Sweden	82,056	13,089	—	10,911	727	452	52,633	—	244	3,999	—
Switzerland	553,555	400,104	8	32,998	47,020	398	43,170	—	17,902	11,811	145
Turkey	2,005	11	—	—	1,994	—	—	—	—	—	—
Other	8,520	—	—	—	29	—	—	—	69	8,421	—
East European countries, total	—	—	—	—	—	—	—	—	—	—	—
East Germany	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	U.S. corporation filing return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Africa, total	**766,826**	**460,918**	**6**	**71,658**	**14,042**	**85,869**	**132,442**	**—**	**1,890**	**—**	**—**
North Africa, total	6,349	6,249	—	—	11	—	—	—	90	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt	1,304	1,204	—	—	11	—	—	—	90	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	—	—	—	—	—	—	—	—	—	—	—
Other	5,045	5,045	—	—	—	—	—	—	—	—	—
East Africa, total	38,872	38,717	—	132	23	—	—	—	—	—	—
Kenya	35,560	35,405	—	132	23	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	3,312	3,312	—	—	—	—	—	—	—	—	—
West and Central African countries, total	705,698	405,842	6	70,919	13,103	84,746	129,519	—	1,563	—	—
Ghana	60	—	—	—	2	—	59	—	—	—	—
Liberia	677,618	392,815	—	69,828	9,848	84,444	119,156	—	1,527	—	—
Nigeria	22,385	11,742	6	815	1	15	9,805	—	—	—	—
Zaire	5,345	1,285	—	—	3,252	286	500	—	21	—	—
Other	290	—	—	276	—	—	—	—	14	—	—
Southern Africa, total	15,907	10,111	—	607	905	1,123	2,923	—	238	—	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	5,711	5,711	—	—	—	—	—	—	—	—	—
South Africa (including South-West Africa)	10,196	4,400	—	607	905	1,123	2,923	—	238	—	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Asia, total[3]	**1,328,098**	**924,975**	**3,755**	**53,089**	**24,104**	**1,698**	**316,655**	**131**	**3,662**	**29**	**—**
Middle East, total	31,612	13,796	2	2,056	9,424	33	4,802	—	1,500	—	—
Iran	500	—	—	—	—	—	500	—	—	—	—
Iraq	1	1	—	—	—	—	—	—	—	—	—
Israel	23,774	9,470	—	1,597	9,051	9	3,643	—	4	—	—
Lebanon	1,894	—	—	—	373	25	—	—	1,496	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	459	—	—	458	—	—	—	—	(2)	—	—
Other	4,986	4,325	2	—	—	—	658	—	—	—	—
Southern and Southeastern Asia, total	655,579	452,086	3,754	9,7[illegible]	2,658	469	185,815	—	1,050	29	—
Bangladesh	—	—	—	—	—	—	—	—	—	—	—
India	712	559	—	77	2	44	30	—	—	—	—
Indonesia	29,796	2,884	—	8,184	1,424	—	17,305	—	—	—	—
Malaysia	57,578	54,295	3,279	—	(2)	1	—	—	3	—	—
Pakistan	55	2	—	—	3	—	50	—	—	—	—
Philippines	52,296	47,709	33	290	783	1	3,031	—	419	29	—
Singapore	497,187	346,549	442	1,086	301	423	148,119	—	266	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka	53	53	—	—	—	—	—	—	—	—	—
Thailand	17,483	34	—	23	144	—	17,280	—	—	—	—
Other	418	—	—	57	—	—	—	—	361	—	—
Eastern Asia, total[4]	640,907	459,093	—	41,316	12,022	1,195	126,038	131	1,112	—	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	279,791	277,237	—	20	722	31	1,781	—	—	—	—
Hong Kong	281,003	143,353	—	9,154	10,246	65	117,091	11	1,084	—	—
Japan (including Okinawa and Ryukyu Islands)	69,122	38,503	—	21,651	817	1,099	6,904	119	28	—	—
South Korea, Republic of	10,991	—	—	10,492	237	—	262	—	(2)	—	—
Oceania, total	**112,879**	**45,558**	**519**	**4,318**	**12,892**	**4,241**	**41,200**	**153**	**3,751**	**247**	**—**
Australia	103,288	41,032	519	3,665	11,312	3,116	39,492	153	3,751	247	—
New Zealand	9,591	4,526	—	653	1,580	1,124	1,708	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and U.S. Possessions, total	**2,014,696**	**1,825,320**	**1**	**610**	**1,697**	**983**	**185,617**	**—**	**468**	**—**	**—**
Puerto Rico	219,513	160,937	1	610	1,697	983	54,817	—	468	—	—
U.S. Possessions	1,795,183	1,664,383	—	—	—	—	130,800	—	—	—	—
Country not stated	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	11,734,715	9,231,217	5,365	561,165	147,804	66,779	1,575,323	13,639	110,841	21,675	908
Economically less-developed countries	6,658,068	4,403,447	4,067	399,643	83,629	131,574	1,273,416	12,825	265,637	83,790	41
OPEC countries	91,837	42,401	217	10,309	4,842	452	31,814	1,422	344	—	35

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	Any corporations controlled by the U.S. corporation filing return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All geographic areas	**22,561,890**	**8,147,514**	**12,463**	**3,257,897**	**657,867**	**957,090**	**6,953,079**	**1,404,814**	**831,642**	**324,118**	**15,405**
Canada	**3,276,660**	**1,597,206**	**8,076**	**178,886**	**62,716**	**24,395**	**983,464**	**230,632**	**186,867**	**4,419**	**—**
Latin America, total	**1,353,792**	**354,334**	**487**	**45,001**	**66,087**	**133,796**	**438,825**	**212,581**	**64,956**	**28,410**	**9,315**
Mexico	68,689	21,767	36	2,528	6,481	2,571	32,811	1,657	837	—	—
Central America, total	864,579	233,408	115	19,130	13,475	117,413	230,388	173,610	48,631	28,410	—
Belize	125	—	—	—	—	—	125	—	—	—	—
Costa Rica	27,229	25,965	—	6	169	20	1,014	8	46	—	—
El Salvador	4,287	4,123	—	—	116	—	—	44	3	—	—
Guatemala	36,498	26,669	—	362	54	108	9,178	80	47	—	—
Honduras	3,789	1,314	115	9	151	260	689	1,081	170	—	—
Nicaragua	683	4	—	2	663	—	—	14	—	—	—
Panama, excluding Canal Zone	791,968	175,332	—	18,750	12,321	117,026	219,382	172,382	48,365	28,410	—
Caribbean countries, total	81,461	3,769	3	2,978	10,199	309	59,944	417	3,843	—	—
Cayman Islands (British)	3,868	1,610	3	918	478	21	406	322	112	—	—
Dominican Republic	184	—	—	—	46	—	138	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	71,663	501	—	750	9,675	221	57,021	2	3,493	—	—
Trinidad and Tobago	3,398	—	—	1,311	—	41	1,715	93	238	—	—
Other	2,349	1,658	—	—	—	26	664	—	—	—	—
South America, total	339,062	95,391	334	20,364	35,932	13,503	115,682	36,896	11,644	—	9,315
Argentina	38,780	5,651	2	2,853	6,891	8,241	10,850	2,679	1,526	—	88
Bolivia	4	—	—	—	4	—	—	—	—	—	—
Brazil	158,356	71,507	6	6,971	10,980	846	45,179	20,483	2,385	—	—
Chile	3,030	—	—	126	1,706	31	—	—	1,168	—	—
Colombia	9,358	1,575	—	1,968	3,438	437	321	1,047	572	—	—
Ecuador	898	23	—	165	384	—	313	—	13	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	3,281	1,716	327	85	519	257	352	—	26	—	—
Uruguay	1,031	11	—	258	401	86	250	—	25	—	—
Venezuela	124,323	14,908	—	7,939	11,610	3,606	58,416	12,687	5,930	—	9,228
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**3,060,081**	**1,019,985**	**—**	**1,051,243**	**144,257**	**31,244**	**477,533**	**41,417**	**79,367**	**215,035**	**—**
The Bahamas	2,299,862	901,923	—	1,009,074	119,661	11,248	217,526	18,165	21,874	391	—
Bermuda	506,702	115,859	—	42,119	24,213	13,968	61,042	22,566	12,290	214,644	—
Netherlands Antilles	242,572	—	—	—	152	5,986	190,657	686	45,092	—	—
Other British West Indies	10,608	2,202	—	—	—	—	8,308	—	98	—	—
Other	337	—	—	50	231	42	—	—	14	—	—
Europe, total[3]	**11,163,540**	**3,870,086**	**3,835**	**1,009,965**	**286,152**	**201,274**	**4,507,376**	**831,500**	**377,074**	**71,208**	**5,071**
Common Market countries, total	9,928,073	3,484,900	3,821	904,762	197,686	129,128	4,233,168	578,419	320,472	70,653	5,063
Belgium	651,485	347,759	63	101,477	46,591	4,406	111,132	4,259	35,781	16	—
Denmark	48,463	29,021	—	4,367	4,467	3,082	1,424	1,304	4,785	11	—
France (including Andorra)	692,269	254,212	2	156,166	29,165	15,175	173,805	26,302	33,619	3,822	—
Ireland	22,659	16,118	—	269	43	1,836	2,121	465	1,807	—	—
Italy (including San Marino)	270,971	135,686	1,932	21,587	24,030	1,613	66,908	5,418	13,486	310	—
Luxembourg	2,742,082	126,053	—	19,513	1,050	2,332	2,453,281	91,361	48,492	—	—
Netherlands	1,129,361	587,529	822	71,339	17,990	29,193	364,597	19,927	37,937	28	—
United Kingdom	3,275,971	1,439,511	709	350,400	30,666	53,473	896,615	343,019	94,473	64,192	2,912
West Germany	1,094,812	549,010	292	179,645	43,685	18,018	163,283	86,362	50,090	2,275	2,152
Other West European countries, total	1,234,790	385,186	5	105,203	88,466	72,143	273,717	253,081	56,426	555	8
Austria	18,630	2,916	—	4,808	9,050	294	411	1,100	52	(2)	—
Finland	4,276	1,082	—	590	2,070	—	490	—	43	—	—
Greece	5,376	1,752	—	359	1,646	33	1,482	103	(2)	—	—
Liechtenstein	32,254	7,110	—	—	4,843	974	12,287	5,464	1,576	—	—
Monaco	1,262	1,207	—	56	—	—	—	—	—	—	—
Norway	31,914	17,978	—	4,401	5,886	28	2,851	311	458	—	—
Portugal	13,626	10,334	—	869	1,417	44	907	—	56	—	—
Spain	99,720	21,599	—	5,048	7,068	212	63,776	1,218	800	—	—
Sweden	137,596	33,253	—	8,076	6,061	921	82,128	4,905	2,176	76	—
Switzerland	870,446	274,451	5	78,488	50,115	69,621	107,020	239,489	51,240	10	8
Turkey	15,415	9,743	—	2,510	290	17	2,364	492	—	—	—
Other	4,274	3,761	—	—	19	—	—	—	25	469	—
East European countries, total	677	—	8	—	—	3	491	—	176	—	—
East Germany	677	—	8	—	—	3	491	—	176	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	Any corporations controlled by the U.S. corporation filing return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Africa, total	**2,337,785**	**624,055**	—	**829,231**	**13,169**	**551,618**	**249,907**	**13,441**	**51,641**	**4,725**	—
North Africa, total	695	643	—	13	15	24	—	—	—	—	—
Algeria	13	—	—	13	—	—	—	—	—	—	—
Egypt	2	—	—	—	2	—	—	—	—	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	629	605	—	—	—	24	—	—	—	—	—
Other	52	38	—	1	13	—	—	—	—	—	—
East Africa, total	5,443	944	—	1,337	12	50	3,100	—	—	—	—
Kenya	4,318	77	—	1,128	12	—	3,100	—	—	—	—
Tanzania	34	—	—	34	—	—	—	—	—	—	—
Uganda	886	867	—	19	—	—	—	—	—	—	—
Other	205	—	—	155	—	50	—	—	—	—	—
West and Central African countries, total	2,265,484	593,619	—	821,172	11,388	548,558	232,907	7,803	50,036	1	—
Ghana	11	11	—	—	—	—	—	—	—	—	—
Liberia	2,238,149	584,342	—	804,336	11,057	548,532	232,271	7,752	49,857	1	—
Nigeria	25,037	7,976	—	16,535	123	23	201	—	179	—	—
Zaire	1,614	1,282	—	72	36	—	224	—	—	—	—
Other	674	8	—	229	173	2	210	52	—	—	—
Southern Africa, total	66,163	28,850	—	6,708	1,753	2,986	13,900	5,637	1,605	4,724	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	97	22	—	40	—	35	—	—	—	—	—
South Africa (including South-West Africa)	63,510	28,826	—	4,569	1,731	2,705	13,713	5,637	1,605	4,724	—
Zambia	2,377	—	—	2,099	20	246	12	—	—	—	—
Other	179	2	—	—	3	—	175	—	—	—	—
Asia, total[3]	**681,037**	**357,466**	35	**64,064**	**62,801**	**6,007**	**148,015**	**26,630**	**15,970**	**49**	—
Middle East, total	25,400	12,713	—	850	2,396	28	9,110	125	179	—	—
Iran	9,001	—	—	—	575	3	8,423	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	3,991	2,601	—	33	1,313	25	—	19	—	—	—
Lebanon	1,635	—	—	155	508	—	687	106	179	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	662	—	—	662	—	—	—	—	—	—	—
Other	10,111	10,111	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	283,195	172,389	—	43,225	4,861	556	57,751	1,476	2,888	49	—
Bangladesh	—	—	—	—	—	—	—	—	—	—	—
India	6,231	5,157	—	37	40	14	983	—	(2)	—	—
Indonesia	18,074	9,127	—	3,933	—	—	5,013	—	—	—	—
Malaysia	9,871	6,141	—	162	28	13	3,370	—	158	—	—
Pakistan	2,121	1,006	—	7	169	4	925	—	11	—	—
Philippines	15,892	7,981	—	330	2,052	173	3,006	1,476	834	40	—
Singapore	212,773	138,004	—	38,475	2,162	338	31,901	—	1,885	9	—
South Vietnam	246	—	—	40	206	—	—	—	—	—	—
Sri Lanka	1,058	1,058	—	—	—	—	—	—	—	—	—
Thailand	16,282	3,283	—	228	203	15	12,552	—	(2)	—	—
Other	646	632	—	14	—	—	—	—	—	—	—
Eastern Asia, total[4]	372,442	172,365	35	19,989	55,545	5,424	81,154	25,028	12,902	—	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	62,257	56,194	—	606	161	22	5,238	—	36	—	—
Hong Kong	133,804	20,717	2	8,957	20,338	316	49,284	24,327	9,863	—	—
Japan (including Okinawa and Ryukyu Islands)	175,140	95,454	33	9,951	34,691	5,085	26,223	701	3,004	—	—
South Korea, Republic of	1,241	—	—	475	355	2	409	—	—	—	—
Oceania, total	**387,337**	**96,266**	31	**70,465**	**20,409**	**7,752**	**96,068**	**46,116**	**49,959**	**273**	—
Australia	370,254	94,179	31	61,623	20,020	7,705	92,435	45,015	48,973	273	—
New Zealand	12,609	250	—	8,841	389	47	1,681	1,101	300	—	—
Other	4,475	1,837	—	1	—	—	1,952	—	685	—	—
Puerto Rico and U.S. Possessions, total	**301,656**	**228,115**	—	**9,043**	**2,276**	**1,004**	**51,891**	**2,499**	**5,809**	—	**1,018**
Puerto Rico	182,627	119,969	—	8,867	2,242	998	42,626	2,499	4,407	—	1,018
U.S. Possessions	119,030	108,146	—	177	35	6	9,264	—	1,402	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	15,129,214	5,663,928	11,968	1,278,196	420,552	239,593	5,666,322	1,137,853	625,578	80,155	5,071
Economically less-developed countries	7,431,998	2,483,586	487	1,979,702	237,316	717,494	1,286,266	266,961	205,888	243,963	10,334
OPEC countries	178,007	32,034	—	29,247	12,691	3,632	72,367	12,687	6,122	—	9,228

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[3]										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All geographic areas	**92,261**	**60,009**	**3,523**	**806**	**60**	**176**	**22,807**	**3,990**	**281**	**608**	**—**
Canada	**47,029**	**37,739**	**—**	**8**	**9**	**—**	**8,062**	**1,180**	**31**	**—**	**—**
Latin America, total	**7,080**	**1,493**	**—**	**—**	**7**	**—**	**5,000**	**543**	**37**	**—**	**—**
Mexico	2,493	1,493	—	—	—	—	1,000	—	—	—	—
Central America, total	4,505	—	—	—	7	—	4,000	498	—	—	—
Belize	—	—	—	—	—	—	—	—	—	—	—
Costa Rica	—	—	—	—	—	—	—	—	—	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	7	—	—	—	7	—	—	—	—	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	4,498	—	—	—	—	—	4,000	498	—	—	—
Caribbean countries, total	—	—	—	—	—	—	—	—	—	—	—
Cayman Islands (British)	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	—	—	—	—	—	—	—	—	—	—	—
Trinidad and Tobago	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
South America, total	82	—	—	—	—	—	—	45	37	—	—
Argentina	—	—	—	—	—	—	—	—	—	—	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	—	—	—	—	—	—	—	—	—	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	—	—	—	—	—	—	—	—	—	—	—
Ecuador	—	—	—	—	—	—	—	—	—	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	82	—	—	—	—	—	—	45	37	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**100**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**100**	**—**
The Bahamas	—	—	—	—	—	—	—	—	—	—	—
Bermuda	100	—	—	—	—	—	—	—	—	100	—
Netherlands Antilles	—	—	—	—	—	—	—	—	—	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Europe, total[3]	**27,849**	**17,847**	**3,523**	**6**	**—**	**120**	**4,598**	**1,113**	**134**	**508**	**—**
Common Market countries, total	26,620	17,524	3,523	6	—	—	4,598	346	114	508	—
Belgium	468	468	—	—	—	—	—	—	—	—	—
Denmark	110	110	—	—	—	—	—	—	—	—	—
France (including Andorra)	88	(2)	—	(2)	—	—	87	—	—	—	—
Ireland	—	—	—	—	—	—	—	—	—	—	—
Italy (including San Marino)	11,017	11,017	—	—	—	—	—	—	—	—	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	2,313	—	—	—	—	—	2,218	—	96	—	—
United Kingdom	4,555	1,579	—	6	—	—	2,115	346	—	508	—
West Germany	8,069	4,350	3,523	—	—	—	178	—	18	—	—
Other West European countries, total	1,230	323	—	—	—	120	—	766	21	—	—
Austria	21	—	—	—	—	—	—	—	21	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	—	—	—	—	—	—	—	—	—	—	—
Liechtenstein	120	—	—	—	—	120	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	—	—	—	—	—	—	—	—	—	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	—	—	—	—	—	—	—	—	—	—	—
Sweden	8	8	—	—	—	—	—	—	—	—	—
Switzerland	1,081	315	—	—	—	—	—	766	—	—	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East European countries, total	—	—	—	—	—	—	—	—	—	—	—
East Germany	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[3]										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Africa, total	**1,000**	—	—	—	—	—	—	**1,000**	—	—	—
North Africa, total	—	—	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt	—	—	—	—	—	—	—	—	—	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
West and Central African countries, total	1,000	—	—	—	—	—	—	1,000	—	—	—
Ghana	—	—	—	—	—	—	—	—	—	—	—
Liberia	1,000	—	—	—	—	—	—	1,000	—	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Zaire	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	—	—	—	—	—	—	—	—	—	—	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa (including South-West Africa)	—	—	—	—	—	—	—	—	—	—	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Asia, total[3]	**8,821**	**2,878**	—	**680**	**44**	—	**5,146**	—	**73**	—	—
Middle East, total	—	—	—	—	—	—	—	—	—	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	—	—	—	—	—	—	—	—	—	—	—
Lebanon	—	—	—	—	—	—	—	—	—	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	5,382	235	—	—	—	—	5,146	—	—	—	—
Bangladesh	—	—	—	—	—	—	—	—	—	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	5,146	—	—	—	—	—	5,146	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	—	—	—	—	—	—	—	—	—	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka	—	—	—	—	—	—	—	—	—	—	—
Thailand	235	235	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total[4]	3,440	2,643	—	680	44	—	—	—	73	—	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	—	—	—	—	—	—	—	—	—	—	—
Hong Kong	49	—	—	49	—	—	—	—	—	—	—
Japan (including Okinawa and Ryukyu Islands)	3,391	2,643	—	631	44	—	—	—	73	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**382**	**52**	—	**112**	—	**56**	—	**154**	**6**	—	—
Australia	382	52	—	112	—	56	—	154	6	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and U.S. Possessions, total	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—
U.S. Possessions	—	—	—	—	—	—	—	—	—	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	78,700	58,281	3,523	806	53	176	12,660	2,447	244	508	—
Economically less-developed countries	13,562	1,728	—	—	7	—	10,146	1,543	37	100	—
OPEC countries	5,228	—	—	—	—	—	5,146	45	37	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing the return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All geographic areas	**422,345**	**180,787**	(2)	**4,346**	147	**396**	**192,869**	**1,865**	**41,202**	**729**	3
Canada	**86,977**	**76,279**	(2)	**84**	—	—	**9,851**	—	760	—	3
Latin America, total	**25,121**	**4,641**	—	—	**15**	—	**20,461**	—	3	—	—
Mexico	1,175	1,175	—	—	—	—	—	—	—	—	—
Central America, total	20,332	—	—	—	15	—	20,313	—	3	—	—
Belize	—	—	—	—	—	—	—	—	—	—	—
Costa Rica	12	—	—	—	8	—	—	—	3	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	7	—	—	—	7	—	—	—	—	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	20,313	—	—	—	—	—	20,313	—	—	—	—
Caribbean countries, total	—	—	—	—	—	—	—	—	—	—	—
Cayman Islands (British)	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	—	—	—	—	—	—	—	—	—	—	—
Trinidad and Tobago	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
South America, total	3,615	3,466	—	—	—	—	148	—	—	—	—
Argentina	—	—	—	—	—	—	—	—	—	—	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	3,615	3,466	—	—	—	—	148	—	—	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	—	—	—	—	—	—	—	—	—	—	—
Ecuador	—	—	—	—	—	—	—	—	—	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**33,580**	—	—	**97**	—	—	**9,404**	—	**23,350**	**729**	—
The Bahamas	23,447	—	—	97	—	—	—	—	23,350	—	—
Bermuda	10,129	—	—	—	—	—	9,400	—	—	729	—
Netherlands Antilles	4	—	—	—	—	—	4	—	—	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Europe, total[3]	**172,448**	**43,932**	—	**4,165**	**93**	**311**	**107,768**	**1,865**	**14,314**	—	—
Common Market countries, total	172,039	43,818	—	4,165	93	311	107,768	1,865	14,019	—	—
Belgium	400	337	—	(2)	62	—	—	—	1	—	—
Denmark	—	—	—	—	—	—	—	—	—	—	—
France (including Andorra)	42,172	7	—	—	31	290	41,487	—	357	—	—
Ireland	—	—	—	—	—	—	—	—	—	—	—
Italy (including San Marino)	10,781	74	—	79	—	21	10,608	—	—	—	—
Luxembourg	6,251	—	—	—	—	—	—	—	6,251	—	—
Netherlands	156	—	—	113	—	—	39	—	4	—	—
United Kingdom	71,060	37,500	—	71	—	—	31,598	1,865	27	—	—
West Germany	41,219	5,900	—	3,903	—	—	24,037	—	7,379	—	—
Other West European countries, total	409	114	—	—	—	—	—	—	295	—	—
Austria	28	—	—	—	—	—	—	—	28	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	—	—	—	—	—	—	—	—	—	—	—
Liechtenstein	—	—	—	—	—	—	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	—	—	—	—	—	—	—	—	—	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	—	—	—	—	—	—	—	—	—	—	—
Sweden	114	114	—	—	—	—	—	—	—	—	—
Switzerland	267	—	—	—	—	—	—	—	267	—	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East European countries, total	—	—	—	—	—	—	—	—	—	—	—
East Germany	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing the return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Africa, total	12,893	—	—	—	—	—	12,893	—	—	—	—
North Africa, total	—	—	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt	—	—	—	—	—	—	—	—	—	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
West and Central African countries, total	12,893	—	—	—	—	—	12,893	—	—	—	—
Ghana	—	—	—	—	—	—	—	—	—	—	—
Liberia	12,893	—	—	—	—	—	12,893	—	—	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Zaire	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	—	—	—	—	—	—	—	—	—	—	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa (including South-West Africa)	—	—	—	—	—	—	—	—	—	—	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Asia, total[3]	91,326	55,935	—	—	39	85	32,492	—	2,775	—	—
Middle East, total	24,505	—	—	—	—	—	23,992	—	512	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	—	—	—	—	—	—	—	—	—	—	—
Lebanon	24,505	—	—	—	—	—	23,992	—	512	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	9,677	1,146	—	—	2	—	8,500	—	30	—	—
Bangladesh	—	—	—	—	—	—	—	—	—	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	1,146	1,146	—	—	—	—	—	—	—	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka	—	—	—	—	—	—	—	—	—	—	—
Thailand	8,532	—	—	—	2	—	8,500	—	30	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total[4]	57,144	54,790	—	—	37	85	—	—	2,232	—	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	47,513	47,513	—	—	—	—	—	—	—	—	—
Hong Kong	9,631	7,276	—	—	37	85	—	—	2,232	—	—
Japan (including Okinawa and Ryukyu Islands)	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	—	—	—	—	—	—	—	—	—	—	—
Australia	—	—	—	—	—	—	—	—	—	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and U.S. Possessions, total	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—
U.S. Possessions	—	—	—	—	—	—	—	—	—	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	269,055	127,487	(2)	4,250	130	396	117,619	1,865	17,306	—	3
Economically less-developed countries	153,289	53,300	—	97	17	—	75,250	—	23,896	729	—
OPEC countries	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—										
	All related persons										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All geographic areas	**62,796,583**	**39,718,598**	**136,602**	**3,014,284**	**449,102**	**1,997,860**	**8,395,019**	**6,589,582**	**1,651,242**	**830,323**	**13,972**
Canada	**14,042,894**	**10,496,002**	**4,069**	**462,396**	**100,097**	**242,139**	**980,978**	**1,232,981**	**325,886**	**196,089**	**2,257**
Latin America, total	**4,363,828**	**2,689,694**	**5,234**	**237,215**	**38,069**	**173,197**	**232,408**	**676,701**	**153,482**	**156,963**	**864**
Mexico	584,443	350,043	963	40,734	7,781	54,856	13,240	71,920	17,721	27,005	181
Central America, total	1,813,725	1,140,545	67	119,678	6,918	78,679	106,329	296,620	53,232	11,210	447
Belize	51	—	—	28	—	—	—	—	23	—	—
Costa Rica	10,737	5,824	—	591	89	781	535	793	1,196	928	—
El Salvador	13,181	10,455	—	442	2	341	—	560	122	1,260	—
Guatemala	21,691	12,325	—	1,476	27	1,123	—	4,815	593	1,332	—
Honduras	6,955	887	63	629	15	420	1,106	2,505	968	362	—
Nicaragua	13,422	10,732	—	305	106	381	—	1,009	195	693	—
Panama, excluding Canal Zone	1,747,689	1,100,322	3	116,207	6,679	75,634	104,688	286,937	50,136	6,636	447
Caribbean countries, total	233,314	179,457	—	4,498	591	4,255	16,696	8,424	11,895	7,464	35
Cayman Islands (British)	53,445	41,824	—	1,382	87	3,106	1,205	5,355	402	85	—
Dominican Republic	3,194	686	—	264	19	301	—	1,315	96	513	—
Haiti	303	20	—	—	—	27	—	—	23	233	—
Jamaica	156,345	122,303	—	1,765	485	619	13,286	933	11,039	5,880	35
Trinidad and Tobago	5,099	271	—	923	—	83	2,205	681	254	680	—
Other	14,928	14,353	—	164	—	118	—	140	80	73	—
South America, total	1,732,346	1,019,649	4,204	72,305	22,779	35,407	96,145	299,737	70,634	111,283	203
Argentina	241,899	153,309	730	11,789	823	11,515	11,177	36,788	6,692	8,886	191
Bolivia	571	110	—	61	—	105	—	98	32	165	—
Brazil	693,303	406,461	607	33,065	5,942	7,028	19,242	130,223	26,916	63,821	—
Chile	12,414	6,290	—	349	1,621	2,267	31	98	1,582	178	—
Colombia	79,090	34,397	212	4,389	4,084	1,625	8,314	17,055	3,524	5,492	—
Ecuador	14,909	9,548	—	551	—	311	—	3,189	74	1,235	—
Paraguay	1,690	965	—	—	—	—	—	644	22	59	—
Peru	46,891	32,082	45	1,770	51	1,561	1,189	7,913	1,283	997	—
Uruguay	15,027	7,861	—	631	207	349	181	5,219	481	97	—
Venezuela	626,231	368,461	2,611	19,694	10,051	10,647	56,011	98,379	30,013	30,353	11
Other	320	166	—	7	—	—	—	132	16	—	—
Other Western Hemisphere, total	**5,490,246**	**2,056,613**	**104**	**584,135**	**4,575**	**191,587**	**2,061,983**	**457,129**	**131,311**	**2,382**	**428**
The Bahamas	2,580,806	1,165,205	104	573,782	1,734	165,611	366,000	228,694	77,641	1,638	399
Bermuda	1,168,008	880,725	—	7,491	2,432	4,681	55,919	203,908	12,831	20	—
Netherlands Antilles	1,723,994	5,622	—	2,496	329	20,960	1,639,963	15,585	38,375	634	29
Other British West Indies	12,684	836	—	321	10	130	100	8,900	2,367	21	—
Other	4,753	4,225	—	45	70	205	—	42	97	70	—
Europe, total[3]	**29,620,227**	**18,365,843**	**117,923**	**1,466,058**	**267,088**	**1,078,816**	**4,066,510**	**3,217,545**	**757,902**	**275,618**	**6,924**
Common Market countries, total	25,153,432	15,446,648	116,321	1,242,073	226,121	927,051	3,733,979	2,515,517	681,389	258,282	6,049
Belgium	2,033,250	1,651,591	874	71,719	32,287	51,931	72,762	94,203	46,224	7,560	4,098
Denmark	438,484	379,861	153	9,903	1,033	13,688	710	16,222	15,267	1,635	11
France (including Andorra)	2,003,847	1,222,873	5,743	256,796	26,521	163,061	64,158	168,466	68,828	27,045	357
Ireland	116,242	70,118	—	4,925	1,518	2,773	21,490	10,927	1,688	2,610	194
Italy (including San Marino)	2,116,374	1,688,942	1,974	70,698	13,192	89,434	132,231	73,828	32,581	13,227	269
Luxembourg	2,508,125	129,140	11,251	31,187	2,622	2,016	2,134,765	111,136	79,146	6,731	131
Netherlands	2,801,807	1,572,046	7,739	103,760	17,015	75,777	709,773	172,152	103,123	40,156	266
United Kingdom	8,156,802	5,766,185	84,130	298,777	72,344	278,658	404,479	891,351	236,045	124,253	579
West Germany	4,978,501	2,965,894	4,456	394,309	59,590	249,713	193,611	977,231	98,487	35,066	144
Other West European countries, total	4,466,490	2,919,194	1,601	223,902	40,962	151,763	332,531	701,826	76,500	17,336	875
Austria	157,451	81,223	930	9,539	62	20,866	5,571	31,418	7,010	814	17
Finland	40,642	21,528	13	2,771	23	6,407	—	9,184	299	180	238
Greece	235,604	224,895	65	2,717	651	1,139	1,895	1,309	2,576	351	6
Liechtenstein	28,304	6,649	—	993	1,180	269	10,101	8,831	279	—	—
Monaco	957	305	—	266	—	142	—	—	36	208	—
Norway	440,963	394,571	25	10,647	1,054	7,813	1,558	15,410	9,658	222	4
Portugal	101,899	83,964	—	5,013	300	5,871	—	5,494	968	272	17
Spain	294,757	147,376	—	63,798	3,588	22,496	5,299	37,847	7,449	6,438	466
Sweden	457,581	341,079	384	27,652	1,852	25,047	11,728	33,153	14,476	2,197	12
Switzerland	2,681,370	1,600,543	185	99,517	29,090	61,053	296,374	554,888	33,651	5,954	114
Turkey	23,888	17,060	—	991	98	659	—	4,292	90	698	—
Other	3,075	—	—	—	3,063	—	4	—	8	—	—
East European countries, total	305	(2)	—	84	5	2	—	202	12	—	—
East Germany	305	—	—	83	5	2	—	202	12	—	—
Other	(2)	(2)	—	(2)	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—										
	All related persons										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Africa, total	**2,375,362**	**1,132,265**	**5,649**	**70,980**	**14,314**	**99,156**	**495,289**	**387,166**	**106,302**	**62,306**	**1,934**
North Africa, total	37,596	29,190	—	1,017	8	564	111	5,674	18	1,013	—
Algeria	33	—	—	33	—	—	—	—	—	—	—
Egypt	10,127	6,585	—	169	6	178	—	3,189	—	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	5,989	3,659	—	785	2	180	111	1,141	(2)	110	—
Other	21,448	18,946	—	30	(2)	206	—	1,345	18	903	—
East Africa, total	86,886	78,324	—	2,637	35	555	55	5,053	183	44	—
Kenya	56,026	51,063	—	1,573	24	364	55	2,801	145	—	—
Tanzania	10,359	9,855	—	358	—	—	—	145	—	—	—
Uganda	5,154	4,237	—	165	—	—	—	752	—	—	—
Other	15,348	13,168	—	541	11	191	—	1,355	38	44	—
West and Central African countries, total	1,380,428	335,506	4,645	47,245	11,196	81,643	487,302	264,650	93,626	52,702	1,914
Ghana	27,970	1,598	—	7,179	—	37	—	1,275	29	17,852	—
Liberia	1,262,931	277,655	4,645	37,152	11,140	75,720	487,302	240,580	92,834	33,991	1,914
Nigeria	45,195	20,965	—	1,499	49	5,789	—	16,164	242	487	—
Zaire	21,357	20,119	—	459	—	38	—	—	485	255	—
Other	22,975	15,170	—	956	7	58	—	6,630	36	117	—
Southern Africa, total	870,451	689,245	1,004	20,080	3,076	16,394	7,821	111,789	12,475	8,547	21
Malawi	300	—	—	230	—	—	—	70	—	—	—
Rhodesia	785	81	—	500	—	37	—	—	167	—	—
South Africa (including South-West Africa)	856,365	679,807	978	18,751	2,975	16,170	7,821	109,399	12,285	8,158	21
Zambia	11,449	8,983	—	416	101	156	—	1,396	9	389	—
Other	1,553	374	27	182	—	31	—	924	15	—	—
Asia, total[3]	**3,715,959**	**2,580,435**	**109**	**78,491**	**7,734**	**128,601**	**372,330**	**395,240**	**62,061**	**90,736**	**222**
Middle East, total	82,923	44,867	—	2,312	477	14,232	4,619	9,792	5,833	762	29
Iran	10,212	6,431	—	581	—	738	65	2,219	141	36	—
Iraq	354	354	—	—	—	—	—	—	—	—	—
Israel	28,824	18,366	—	790	91	2,227	115	5,624	1,424	160	29
Lebanon	15,638	5,391	—	425	1	1,253	4,439	746	3,365	18	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	1,470	86	—	37	—	726	—	482	—	140	—
United Arab Emirates	11,017	—	—	383	—	9,254	—	540	681	159	—
Other	15,407	14,240	—	97	385	33	—	181	223	249	—
Southern and Southeastern Asia, total	1,400,443	918,199	84	34,072	4,165	19,958	238,686	108,581	14,155	62,408	135
Bangladesh	570	313	—	—	—	—	—	257	—	—	—
India	94,090	90,309	—	265	10	132	559	2,607	76	132	—
Indonesia	43,929	17,271	—	6,945	704	1,078	1,896	9,034	1,974	5,028	—
Malaysia	212,450	177,232	—	3,551	228	1,061	2,626	7,530	630	19,591	—
Pakistan	7,631	3,151	—	831	—	58	80	3,459	49	1	—
Philippines	442,079	314,281	84	6,466	1,281	6,780	74,733	31,464	5,440	1,414	135
Singapore	540,701	287,392	—	12,630	1,882	5,838	157,773	38,654	2,070	34,462	—
South Vietnam	5,006	3,913	—	101	—	702	18	272	—	—	—
Sri Lanka	355	45	—	29	—	2	—	279	—	—	—
Thailand	45,170	18,284	—	2,646	50	4,306	1,000	13,527	3,577	1,779	—
Other	8,463	6,008	—	607	11	—	—	1,499	338	—	—
Eastern Asia, total[4]	2,232,593	1,617,368	25	42,107	3,092	94,412	129,025	276,867	42,073	27,566	58
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	155,002	89,062	—	3,986	786	4,028	1,266	39,630	3,092	13,152	—
Hong Kong	696,521	445,540	4	10,022	1,472	4,601	104,443	92,853	35,777	1,751	58
Japan (including Okinawa and Ryukyu Islands)	1,372,039	1,080,111	22	27,838	835	85,166	23,294	139,685	2,871	12,218	—
South Korea, Republic of	8,639	2,654	—	261	—	616	22	4,425	215	445	—
Oceania, total	**1,841,270**	**1,142,320**	**3,312**	**108,283**	**16,897**	**72,515**	**148,317**	**219,115**	**86,066**	**43,182**	**1,264**
Australia	1,531,225	877,074	3,012	95,194	16,547	65,853	145,570	202,621	81,981	42,119	1,254
New Zealand	294,417	259,658	299	12,836	350	4,298	2,659	11,945	1,299	1,064	10
Other	15,629	5,588	—	253	—	2,364	88	4,549	2,786	—	—
Puerto Rico and U.S. Possessions, total	**1,346,798**	**1,255,427**	**203**	**6,727**	**327**	**11,848**	**37,204**	**3,704**	**28,231**	**3,048**	**78**
Puerto Rico	284,468	213,364	203	6,156	327	541	37,204	3,499	22,345	749	78
U.S. Possessions	1,062,330	1,042,063	—	570	—	11,307	—	205	5,887	2,299	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	47,892,032	31,786,469	126,228	2,076,597	383,706	1,480,192	5,307,885	4,975,621	1,212,359	532,904	10,069
Economically less-developed countries	14,903,854	7,932,128	10,374	937,603	65,391	517,666	3,087,134	1,613,484	438,752	297,419	3,903
OPEC countries	753,350	423,116	2,611	29,722	10,803	28,543	57,972	130,007	33,125	37,439	11

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All geographic areas	**29,801,959**	**19,[illegible]27,532**	**49,614**	**882,551**	**124,355**	**1,315,962**	**2,446,875**	**4,095,380**	**515,247**	**539,206**	**5,236**
Canada	**9,977,376**	**8,080,677**	**3,252**	**258,494**	**25,161**	**177,943**	**244,015**	**888,373**	**125,237**	**173,592**	**633**
Latin America, total	**2,598,703**	**1,587,085**	**936**	**133,906**	**12,926**	**121,026**	**34,035**	**539,924**	**47,477**	**121,048**	**342**
Mexico	469,185	277,483	690	34,215	3,163	48,726	7,667	62,505	9,928	24,703	104
Central America, total	936,818	564,197	67	54,019	401	46,798	5,114	252,800	7,365	6,056	—
Belize	27	—	—	4	—	—	—	—	23	—	—
Costa Rica	6,864	3,960	—	261	16	594	—	694	1,016	324	—
El Salvador	8,280	5,686	—	375	1	341	—	516	102	1,260	—
Guatemala	10,924	5,382	—	845	17	1,033	—	2,404	255	987	—
Honduras	3,640	695	63	436	1	86	293	1,413	447	205	—
Nicaragua	11,584	9,584	—	156	31	381	—	714	82	636	—
Panama, excluding Canal Zone	895,499	538,890	3	51,940	336	44,364	4,821	247,059	5,440	2,645	—
Caribbean countries, total	150,094	130,564	—	2,112	437	3,847	803	4,939	4,967	2,390	35
Cayman Islands (British)	8,439	218	—	926	31	3,106	3	3,855	216	83	—
Dominican Republic	2,107	548	—	251	19	201	—	482	95	511	—
Haiti	303	20	—	—	—	27	—	—	23	233	—
Jamaica	123,559	115,555	—	622	387	388	800	402	4,535	835	35
Trinidad and Tobago	1,420	271	—	161	—	42	—	200	66	680	—
Other	14,265	13,952	—	152	—	82	—	—	31	48	—
South America, total	1,042,606	614,840	179	43,559	8,924	21,655	20,450	219,681	25,217	87,899	203
Argentina	132,575	79,709	106	5,588	360	4,942	4,747	25,505	3,164	8,262	191
Bolivia	571	110	—	61	—	105	—	98	32	165	—
Brazil	453,374	244,519	—	27,020	723	5,957	6,943	93,845	15,420	58,947	—
Chile	6,087	4,253	—	95	—	1,261	—	98	202	178	—
Colombia	48,044	25,299	23	2,285	869	1,294	4,088	9,811	1,048	3,328	—
Ecuador	8,068	5,386	—	526	—	259	—	620	45	1,231	—
Paraguay	1,690	965	—	—	—	—	—	644	22	59	—
Peru	40,885	28,332	45	1,293	48	1,211	1,096	7,037	839	983	—
Uruguay	13,582	7,285	—	111	190	349	—	5,219	332	97	—
Venezuela	337,542	218,816	5	6,574	6,735	6,277	3,576	76,803	4,096	14,648	11
Other	189	166	—	7	—	—	—	—	16	—	—
Other Western Hemisphere, total	**2,245,879**	**532,381**	**—**	**26,424**	**535**	**2,600**	**1,371,510**	**245,091**	**65,375**	**1,946**	**16**
The Bahamas	691,662	227,500	—	22,538	259	1,071	238,297	170,838	29,943	1,201	16
Bermuda	373,905	303,057	—	2,061	191	643	10	64,654	3,268	20	—
Netherlands Antilles	1,177,643	235	—	1,712	16	679	1,133,203	9,557	31,607	634	—
Other British West Indies	596	—	—	95	—	3	—	—	477	21	—
Other	2,072	1,588	—	17	70	205	—	42	81	70	—
Europe, total[3]	**10,465,310**	**6,578,669**	**36,358**	**349,968**	**69,520**	**830,188**	**416,507**	**1,826,779**	**214,796**	**141,428**	**1,098**
Common Market countries, total	7,872,159	4,848,298	35,805	301,434	63,829	718,202	225,863	1,350,317	199,740	127,612	1,058
Belgium	677,128	524,952	103	19,558	2,073	42,193	1,357	74,689	9,288	2,896	18
Denmark	88,216	55,111	122	1,203	181	12,738	—	12,297	5,123	1,442	—
France (including Andorra)	747,591	402,663	4,483	45,603	2,445	136,907	5,487	116,018	7,928	25,862	195
Ireland	75,597	62,661	—	743	1,460	1,507	6,004	1,066	200	1,957	—
Italy (including San Marino)	530,794	293,973	744	18,289	3,777	82,059	61,279	55,435	3,478	11,666	93
Luxembourg	252,732	65,341	11,251	6,766	13	1,267	25,890	97,235	42,791	2,179	—
Netherlands	1,056,276	810,289	6,345	28,829	819	64,689	62,627	40,173	19,854	22,519	132
United Kingdom	2,818,390	2,046,269	10,098	115,525	42,321	174,573	39,247	274,253	81,721	33,903	481
West Germany	1,625,434	587,038	2,658	64,918	10,741	202,270	23,972	679,152	29,357	25,188	139
Other West European countries, total	2,593,006	1,730,371	553	48,521	5,691	111,985	190,643	476,330	15,056	13,816	40
Austria	48,556	16,480	40	1,356	15	8,930	14	20,705	203	814	—
Finland	22,161	6,269	13	1,521	(2)	6,333	—	7,723	122	180	—
Greece	220,364	215,879	—	703	—	570	1,895	376	915	18	6
Liechtenstein	17,992	1,708	—	6	379	202	8,866	6,831	—	—	—
Monaco	486	38	—	98	—	142	—	—	—	208	—
Norway	91,642	70,868	25	973	6	6,696	—	8,835	4,186	48	4
Portugal	33,829	23,856	—	979	—	4,480	—	4,061	222	213	17
Spain	147,591	97,115	—	6,623	768	21,442	43	16,248	999	4,353	—
Sweden	136,465	84,341	384	6,694	859	22,532	—	18,056	1,539	2,049	12
Switzerland	1,854,544	1,202,120	92	28,699	666	40,018	179,825	391,111	6,772	5,241	—
Turkey	16,372	11,696	—	870	—	642	—	2,384	90	690	—
Other	3,006	—	—	—	2,999	—	—	—	8	—	—
East European countries, total	145	(2)	—	13	—	—	—	132	—	—	—
East Germany	145	—	—	13	—	—	—	132	—	—	—
Other	(2)	(2)	—	(2)	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Africa, total	**875,397**	**523,451**	**5,622**	**22,719**	**9,490**	**16,564**	**25,731**	**242,876**	**16,387**	**10,717**	**1,841**
North Africa, total	30,575	25,065	—	805	8	216	111	3,403	18	949	—
Algeria	33	—	—	33	—	—	—	—	—	—	—
Egypt	9,075	6,243	—	169	6	—	—	2,657	—	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	1,281	408	—	575	2	10	111	129	(2)	47	—
Other	20,186	18,413	—	29	—	206	—	618	18	903	—
East Africa, total	81,215	77,148	—	1,109	—	496	—	2,445	16	—	—
Kenya	52,423	50,749	—	579	—	356	—	740	—	—	—
Tanzania	9,840	9,840	—	—	—	—	—	—	—	—	—
Uganda	4,636	4,237	—	48	—	—	—	351	—	—	—
Other	14,316	12,322	—	483	—	141	—	1,355	16	—	—
West and Central African countries, total	337,723	84,751	4,645	10,932	8,417	1,657	24,916	183,355	14,975	2,234	1,841
Ghana	2,698	1,598	—	118	—	37	—	934	—	12	—
Liberia	293,115	63,590	4,645	10,138	8,396	934	24,916	161,990	14,670	1,996	1,841
Nigeria	20,642	5,786	—	216	22	647	—	13,947	6	19	—
Zaire	1,206	457	—	327	—	38	—	—	295	89	—
Other	20,061	13,321	—	133	—	—	—	6,485	5	117	—
Southern Africa, total	425,885	336,487	977	9,873	1,064	14,195	704	53,673	1,378	7,534	—
Malawi	135	—	—	135	—	—	—	—	—	—	—
Rhodesia	10	10	—	—	—	—	—	—	—	—	—
South Africa (including South-West Africa)	419,870	332,704	977	9,728	1,064	14,039	704	52,129	1,378	7,146	—
Zambia	4,947	3,774	—	9	—	156	—	620	—	388	—
Other	924	—	—	—	—	—	—	924	—	—	—
Asia, total[3]	**1,871,151**	**1,117,345**	**77**	**50,527**	**3,352**	**107,832**	**284,905**	**213,132**	**15,243**	**78,640**	**98**
Middle East, total	39,059	28,034	—	1,370	291	3,357	130	4,303	1,386	189	—
Iran	7,439	5,000	—	523	—	312	65	1,505	35	—	—
Iraq	354	354	—	—	—	—	—	—	—	—	—
Israel	9,917	4,475	—	252	86	2,203	65	1,712	1,029	95	—
Lebanon	6,404	4,455	—	425	—	809	—	524	192	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	88	32	—	—	—	—	—	—	—	56	—
United Arab Emirates	671	—	—	123	—	—	—	540	8	—	—
Other	14,187	13,718	—	47	205	33	—	23	121	38	—
Southern and Southeastern Asia, total	1,098,254	711,473	75	24,175	2,114	16,966	207,753	71,454	6,846	57,299	98
Bangladesh	—	—	—	—	—	—	—	—	—	—	—
India	88,130	85,462	—	230	10	106	559	1,725	37	1	—
Indonesia	23,303	9,253	—	4,605	187	466	1,896	1,840	827	4,229	—
Malaysia	66,999	40,159	—	2,673	—	672	—	6,478	169	16,848	—
Pakistan	4,534	957	—	425	—	58	48	3,041	4	1	—
Philippines	388,752	288,827	75	5,326	1,129	6,312	60,579	22,288	2,758	1,360	98
Singapore	488,456	273,813	—	8,509	748	4,958	143,670	22,824	686	33,249	—
South Vietnam	1,278	335	—	82	—	702	—	159	—	—	—
Sri Lanka	255	45	—	29	—	—	—	181	—	—	—
Thailand	28,649	6,615	—	1,690	40	3,693	1,000	11,974	2,027	1,612	—
Other	7,896	6,008	—	607	—	—	—	943	338	—	—
Eastern Asia, total[4]	733,838	377,839	2	24,982	947	87,509	77,022	137,375	7,011	21,152	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	93,028	55,777	—	3,337	192	4,023	430	15,440	679	13,151	—
Hong Kong	353,953	221,883	—	3,521	112	4,598	75,292	41,115	5,974	1,457	—
Japan (including Okinawa and Ryukyu Islands)	283,089	98,182	2	17,897	643	78,274	1,300	80,546	147	6,099	—
South Korea, Republic of	3,375	1,998	—	226	—	615	—	—	92	445	—
Oceania, total	**1,087,916**	**755,299**	**3,167**	**38,921**	**3,071**	**59,305**	**64,918**	**137,519**	**15,717**	**8,789**	**1,209**
Australia	839,588	522,395	2,893	36,436	2,865	55,154	64,918	130,251	15,394	8,084	1,199
New Zealand	248,277	232,905	274	2,461	206	4,151	—	7,269	297	704	10
Other	50	—	—	24	—	—	—	—	26	—	—
Puerto Rico and U.S. Possessions, total	**680,226**	**652,626**	**203**	**1,592**	**301**	**503**	**5,254**	**1,684**	**15,016**	**3,048**	**—**
Puerto Rico	75,177	55,212	203	1,315	301	501	5,254	1,684	9,959	749	—
U.S. Possessions	605,049	597,414	—	277	—	2	—	—	5,057	2,299	—
Country not stated	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	22,215,990	15,747,050	43,743	673,677	95,113	1,150,815	794,837	3,010,719	361,667	335,451	2,916
Economically less-developed countries	7,585,431	4,080,481	5,871	208,860	29,242	165,147	1,652,038	1,084,255	153,462	203,755	2,320
OPEC countries	398,140	244,627	5	12,599	6,944	7,961	5,537	95,254	5,018	20,183	11

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	Any corporations controlled by the U.S corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All geographic areas	**31,523,039**	**18,579,766**	**86,381**	**2,118,671**	**322,364**	**677,885**	**5,929,101**	**2,474,957**	**1,036,538**	**288,877**	**8,497**
Canada	**3,972,952**	**2,343,083**	**817**	**201,642**	**74,835**	**63,237**	**736,963**	**330,785**	**197,468**	**22,497**	**1,625**
Latin America, total	**1,722,811**	**1,067,539**	**3,692**	**102,856**	**25,135**	**51,451**	**196,153**	**136,757**	**102,983**	**35,723**	**523**
Mexico	88,690	47,254	273	6,177	4,618	5,463	5,572	9,414	7,693	2,149	76
Central America, total	874,439	576,348	—	65,659	6,509	31,881	101,214	43,820	43,406	5,154	447
Belize	24	—	—	24	—	—	—	—	—	—	—
Costa Rica	3,873	1,865	—	330	73	187	535	99	180	604	—
El Salvador	4,900	4,769	—	66	1	—	—	44	20	—	—
Guatemala	10,767	6,943	—	630	10	90	—	2,411	338	345	—
Honduras	3,055	192	—	193	6	333	813	1,091	269	157	—
Nicaragua	1,838	1,148	—	149	76	—	—	295	112	57	—
Panama, excluding Canal Zone	849,981	561,432	—	64,267	6,342	31,270	99,867	39,879	42,487	3,991	447
Caribbean countries, total	82,647	48,892	—	2,275	154	408	15,892	3,485	6,466	5,074	—
Cayman Islands (British)	45,006	41,605	—	456	56	—	1,202	1,500	186	1	—
Dominican Republic	1,087	138	—	13	—	100	—	833	1	2	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	32,214	6,748	—	1,033	98	231	12,485	531	6,042	5,046	—
Trinidad and Tobago	3,678	—	—	762	—	41	2,205	481	189	—	—
Other	663	401	—	12	—	36	—	140	49	25	—
South America, total	677,035	395,044	3,419	28,745	13,855	13,699	73,473	80,037	45,417	23,346	—
Argentina	99,936	64,270	624	6,201	463	6,573	6,430	11,263	3,528	585	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	238,874	161,506	—	6,045	5,219	1,071	12,286	36,378	11,495	4,874	—
Chile	6,327	2,037	—	254	1,621	1,006	31	—	1,380	—	—
Colombia	31,046	9,098	189	2,103	3,215	331	4,226	7,244	2,476	2,164	—
Ecuador	6,841	4,163	—	25	—	52	—	2,569	29	4	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	6,006	3,750	—	476	3	350	93	875	444	14	—
Uruguay	1,445	576	—	521	18	—	181	—	149	—	—
Venezuela	286,427	149,644	2,606	13,120	3,316	4,317	50,226	21,577	25,917	15,705	—
Other	132	—	—	—	—	—	—	132	—	—	—
Other Western Hemisphere, total	**3,214,849**	**1,524,232**	**104**	**557,711**	**4,023**	**188,986**	**690,472**	**212,037**	**36,434**	**437**	**412**
The Bahamas	1,860,558	937,704	104	551,244	1,459	164,540	127,703	57,855	19,129	437	383
Bermuda	793,171	577,668	—	5,429	2,241	4,038	55,908	139,254	8,632	—	—
Netherlands Antilles	546,351	5,387	—	784	314	20,282	506,760	6,028	6,768	—	29
Other British West Indies	12,088	836	—	225	10	127	100	8,900	1,890	—	—
Other	2,681	2,636	—	29	—	—	—	—	16	—	—
Europe, total[3]	**18,791,761**	**11,492,563**	**81,564**	**1,110,532**	**195,705**	**247,175**	**3,637,580**	**1,388,406**	**499,952**	**132,695**	**5,588**
Common Market countries, total	16,959,755	10,335,959	80,516	935,557	160,516	207,396	3,496,005	1,163,275	446,072	129,707	4,753
Belgium	1,341,316	1,113,323	771	51,629	30,214	9,386	71,405	19,515	36,910	4,321	3,842
Denmark	343,121	317,852	31	8,645	852	950	710	3,926	10,145	—	11
France (including Andorra)	1,246,742	814,977	1,260	211,123	24,077	26,154	58,666	52,449	56,694	1,182	162
Ireland	40,645	7,457	—	4,182	58	1,265	15,486	9,861	1,489	653	194
Italy (including San Marino)	1,392,637	1,203,788	1,231	51,998	9,415	7,363	70,907	18,393	27,807	1,561	175
Luxembourg	2,239,495	63,799	—	24,421	1,718	749	2,108,875	13,901	21,348	4,552	131
Netherlands	1,743,576	761,430	1,394	74,606	15,333	11,012	647,146	131,636	83,249	17,637	134
United Kingdom	5,278,679	3,688,493	74,033	180,813	30,024	103,171	353,232	617,097	141,435	90,283	98
West Germany	3,333,544	2,364,842	1,798	328,141	48,827	47,345	169,577	296,497	66,995	9,518	5
Other West European countries, total	1,831,846	1,156,604	1,048	174,905	35,184	39,778	141,575	225,060	53,868	2,988	835
Austria	103,199	64,743	890	8,183	47	11,937	5,558	10,713	1,111	—	17
Finland	18,481	15,258	—	1,249	23	75	—	1,461	177	—	238
Greece	15,240	9,015	65	2,013	651	569	—	933	1,661	333	—
Liechtenstein	9,998	4,942	—	987	801	67	923	2,000	278	—	—
Monaco	471	267	—	168	—	—	—	—	36	—	—
Norway	341,492	316,134	—	9,675	962	1,117	1,558	6,575	5,472	—	—
Portugal	68,071	60,108	—	4,034	300	1,391	—	1,432	746	59	—
Spain	146,731	50,261	—	57,175	2,820	1,055	5,255	21,164	6,450	2,085	466
Sweden	318,275	254,271	—	20,614	992	2,515	11,728	15,097	12,909	148	—
Switzerland	802,303	376,240	93	70,685	28,425	21,035	116,549	163,778	25,029	355	114
Turkey	7,516	5,364	—	121	98	17	—	1,908	—	8	—
Other	69	—	—	—	65	—	4	—	(2)	—	—
East European countries, total	160	—	—	70	5	2	—	71	12	—	—
East Germany	160	—	—	70	5	2	—	71	12	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	Any corporations controlled by the U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Africa, total	**1,484,040**	**601,937**	**27**	**43,718**	**4,825**	**82,529**	**469,555**	**142,246**	**87,781**	**51,328**	**94**
North Africa, total	6,961	4,065	—	212	(2)	349	—	2,271	—	63	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt	1,052	342	—	—	—	178	—	532	—	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	4,648	3,191	—	211	—	171	—	1,012	—	63	—
Other	1,262	532	—	2	(2)	—	—	728	—	—	—
East Africa, total	5,671	1,176	—	1,528	35	59	55	2,608	167	44	—
Kenya	3,603	314	—	995	24	9	55	2,062	145	—	—
Tanzania	519	15	—	358	—	—	—	145	—	—	—
Uganda	518	—	—	117	—	—	—	401	—	—	—
Other	1,031	847	—	58	11	50	—	—	22	44	—
West and Central African countries, total	1,036,036	250,755	—	31,777	2,778	79,986	462,386	81,295	76,517	50,469	73
Ghana	20,736	—	—	2,524	—	—	—	342	29	17,840	—
Liberia	967,682	214,065	—	27,014	2,744	74,786	462,386	78,590	76,030	31,994	73
Nigeria	24,553	15,179	—	1,283	27	5,142	—	2,218	236	468	—
Zaire	20,150	19,662	—	132	—	—	—	—	190	166	—
Other	2,915	1,849	—	824	7	58	—	145	32	—	—
Southern Africa, total	435,372	345,941	27	10,201	2,011	2,135	7,114	56,073	11,098	752	21
Malawi	165	—	—	95	—	—	—	70	—	—	—
Rhodesia	775	71	—	500	—	37	—	—	167	—	—
South Africa (including South-West Africa)	427,301	340,287	—	9,016	1,910	2,067	7,114	55,227	10,907	751	21
Zambia	6,502	5,209	—	407	101	—	—	775	9	1	—
Other	629	374	27	182	—	31	—	—	15	—	—
Asia, total[3]	**919,759**	**562,595**	**32**	**27,720**	**4,274**	**20,008**	**83,737**	**181,108**	**28,358**	**11,804**	**124**
Middle East, total	36,044	16,833	—	942	186	10,876	801	4,488	1,316	573	29
Iran	2,773	1,431	—	58	—	427	—	714	106	36	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	17,907	13,890	—	538	6	24	50	2,912	395	65	29
Lebanon	2,415	937	—	—	1	445	751	222	41	18	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	1,382	53	—	37	—	726	—	482	—	84	—
United Arab Emirates	10,346	—	—	260	—	9,254	—	—	672	159	—
Other	1,221	522	—	50	180	—	—	158	102	211	—
Southern and Southeastern Asia, total	300,176	204,933	9	9,868	2,041	2,990	30,933	37,127	7,130	5,109	37
Bangladesh	570	313	—	—	—	—	—	257	—	—	—
India	5,960	4,847	—	35	—	27	—	881	38	131	—
Indonesia	20,541	8,018	—	2,340	516	612	—	7,194	1,063	800	—
Malaysia	145,451	137,073	—	878	228	389	2,626	1,052	461	2,743	—
Pakistan	3,096	2,194	—	406	—	—	32	419	46	—	—
Philippines	53,328	25,455	9	1,141	151	468	14,154	9,176	2,682	54	37
Singapore	52,244	13,579	—	4,120	1,133	881	14,103	15,830	1,385	1,213	—
South Vietnam	3,728	3,578	—	19	—	—	18	112	—	—	—
Sri Lanka	98	—	—	—	—	—	—	98	—	—	—
Thailand	14,594	9,875	—	928	1	613	—	1,553	1,456	168	—
Other	567	—	—	—	11	—	—	556	—	—	—
Eastern Asia, total[4]	583,539	340,829	23	16,910	2,046	6,142	52,003	139,492	19,912	6,123	58
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	61,956	33,268	—	649	594	5	837	24,189	2,413	1	—
Hong Kong	304,962	201,808	4	6,286	1,260	3	29,150	51,738	14,653	3	58
Japan (including Okinawa and Ryukyu Islands)	211,357	105,097	20	9,941	192	6,133	21,994	59,139	2,723	6,119	—
South Korea, Republic of	5,264	657	—	35	—	2	22	4,425	123	—	—
Oceania, total	**750,295**	**385,018**	**145**	**69,358**	**13,541**	**13,153**	**82,690**	**81,596**	**70,346**	**34,394**	**55**
Australia	688,577	352,676	120	58,754	13,397	10,643	79,943	72,371	66,584	34,034	55
New Zealand	46,140	26,753	25	10,375	144	146	2,659	4,676	1,002	359	—
Other	15,579	5,588	—	228	—	2,364	88	4,549	2,760	—	—
Puerto Rico and U.S. Possessions, total	**666,571**	**602,801**	**—**	**5,135**	**26**	**11,345**	**31,950**	**2,021**	**13,216**	**—**	**78**
Puerto Rico	209,290	158,152	—	4,842	26	41	31,950	1,816	12,386	—	78
U.S. Possessions	457,281	444,648	—	294	—	11,305	—	205	830	—	—
Country not stated	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	24,292,868	14,765,063	82,485	1,394,876	286,244	326,087	4,499,914	1,946,676	789,204	195,405	6,914
Economically less-developed countries	7,230,011	3,814,704	3,897	723,725	36,115	351,797	1,429,187	528,209	247,323	93,472	1,583
OPEC countries	352,863	178,489	2,606	17,123	3,859	20,529	50,226	34,753	28,023	17,256	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[1]										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All geographic areas	**1,244,282**	**1,213,090**	**607**	**821**	**442**	**1,111**	**2,935**	**19,236**	**4,258**	**1,783**	**—**
Canada	**27,725**	**12,699**	**—**	**82**	**24**	**294**	**—**	**13,823**	**804**	**—**	**—**
Latin America, total	**37,050**	**33,636**	**607**	**181**	**8**	**—**	**2,221**	**20**	**186**	**192**	**—**
Mexico	24,265	23,870	—	181	—	—	—	—	61	153	—
Central America, total	134	—	—	—	8	—	—	—	126	—	—
Belize	—	—	—	—	—	—	—	—	—	—	—
Costa Rica	—	—	—	—	—	—	—	—	—	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	134	—	—	—	8	—	—	—	126	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	—	—	—	—	—	—	—	—	—	—	—
Caribbean countries, total	—	—	—	—	—	—	—	—	—	—	—
Cayman Islands (British)	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	—	—	—	—	—	—	—	—	—	—	—
Trinidad and Tobago	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
South America, total	12,652	9,766	607	—	—	—	2,221	20	—	39	—
Argentina	9,388	9,330	—	—	—	—	—	20	—	39	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	1,055	436	607	—	—	—	12	—	—	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	—	—	—	—	—	—	—	—	—	—	—
Ecuador	—	—	—	—	—	—	—	—	—	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	2,209	—	—	—	—	—	2,209	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
The Bahamas	—	—	—	—	—	—	—	—	—	—	—
Bermuda	—	—	—	—	—	—	—	—	—	—	—
Netherlands Antilles	—	—	—	—	—	—	—	—	—	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Europe, total[3]	**273,299**	**265,489**	**—**	**447**	**392**	**1**	**5**	**2,350**	**3,122**	**1,493**	**—**
Common Market countries, total	238,494	234,617	—	331	391	1	5	1,916	272	962	—
Belgium	13,208	12,796	—	70	—	—	—	—	—	342	—
Denmark	7,147	6,899	—	55	—	—	—	—	—	193	—
France (including Andorra)	4,991	4,986	—	(2)	—	—	5	—	—	—	—
Ireland	—	—	—	—	—	—	—	—	—	—	—
Italy (including San Marino)	191,238	191,125	—	111	—	1	—	—	—	—	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	777	—	—	24	391	—	—	343	20	—	—
United Kingdom	9,357	9,021	—	34	—	—	—	—	237	66	—
West Germany	11,776	9,790	—	38	—	—	—	1,573	15	361	—
Other West European countries, total	34,805	30,872	—	115	1	—	—	435	2,850	531	—
Austria	2,822	—	—	—	—	—	—	—	2,822	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	—	—	—	—	—	—	—	—	—	—	—
Liechtenstein	—	—	—	—	—	—	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	7,646	7,472	—	—	—	—	—	—	—	174	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	435	—	—	—	—	—	—	435	—	—	—
Sweden	1,889	1,860	—	—	1	—	—	—	28	—	—
Switzerland	22,013	21,541	—	115	—	—	—	—	—	357	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East European countries, total	—	—	—	—	—	—	—	—	—	—	—
East Germany	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[2]										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Africa, total	8,930	6,789	—	7	—	—	—	2,043	—	90	—
North Africa, total	—	—	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt	—	—	—	—	—	—	—	—	—	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
West and Central African countries, total	—	—	—	—	—	—	—	—	—	—	—
Ghana	—	—	—	—	—	—	—	—	—	—	—
Liberia	—	—	—	—	—	—	—	—	—	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Zaire	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	8,930	6,789	—	7	—	—	—	2,043	—	90	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa (including South-West Africa)	8,930	6,789	—	7	—	—	—	2,043	—	90	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Asia, total[3]	894,510	892,474	—	105	17	760	—	1,000	146	8	—
Middle East, total	1,000	—	—	—	—	—	—	1,000	—	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	1,000	—	—	—	—	—	—	1,000	—	—	—
Lebanon	—	—	—	—	—	—	—	—	—	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	1,969	1,794	—	29	—	—	—	—	146	—	—
Bangladesh	—	—	—	—	—	—	—	—	—	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	84	—	—	—	—	—	—	—	84	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	—	—	—	—	—	—	—	—	—	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka	—	—	—	—	—	—	—	—	—	—	—
Thailand	1,885	1,794	—	29	—	—	—	—	62	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total[4]	891,541	890,680	—	77	17	760	—	—	—	8	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	—	—	—	—	—	—	—	—	—	—	—
Hong Kong	13,948	13,846	—	77	17	—	—	—	—	8	—
Japan (including Okinawa and Ryukyu Islands)	877,593	876,833	—	—	—	760	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	2,768	2,003	—	—	—	56	709	—	(5)	—	—
Australia	2,768	2,003	—	—	—	56	709	—	(5)	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and U.S. Possessions, total	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—
U.S. Possessions	—	—	—	—	—	—	—	—	—	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	1,204,263	1,177,660	—	612	433	1,111	714	18,216	3,926	1,591	—
Economically less-developed countries	40,020	35,430	607	209	8	—	2,221	1,020	333	192	—
OPEC countries	2,293	—	—	—	—	—	2,209	—	84	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing the return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All geographic areas	**227,304**	**98,210**	(2)	**12,241**	**1,941**	**2,902**	**16,109**	**9**	**95,198**	**457**	238
Canada	**64,841**	**59,543**	—	**2,179**	77	**664**	—	—	2,378	1	—
Latin America, total	**5,264**	**1,435**	—	**272**	—	**720**	—	—	**2,837**	—	—
Mexico	2,304	1,435	—	162	—	667	—	—	40	—	—
Central America, total	2,335	—	—	—	—	—	—	—	2,335	—	—
Belize	—	—	—	—	—	—	—	—	—	—	—
Costa Rica	—	—	—	—	—	—	—	—	—	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	126	—	—	—	—	—	—	—	126	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	2,209	—	—	—	—	—	—	—	2,209	—	—
Caribbean countries, total	572	—	—	110	—	—	—	—	462	—	—
Cayman Islands (British)	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	572	—	—	110	—	—	—	—	462	—	—
Trinidad and Tobago	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
South America, total	54	—	—	—	—	54	—	—	—	—	—
Argentina	—	—	—	—	—	—	—	—	—	—	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	—	—	—	—	—	—	—	—	—	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	—	—	—	—	—	—	—	—	—	—	—
Ecuador	—	—	—	—	—	—	—	—	—	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	54	—	—	—	—	54	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**29,518**	—	—	—	**17**	—	—	—	**29,501**	—	—
The Bahamas	28,586	—	—	—	17	—	—	—	28,569	—	—
Bermuda	932	—	—	—	—	—	—	—	932	—	—
Netherlands Antilles	—	—	—	—	—	—	—	—	—	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Europe, total[3]	**89,857**	**29,122**	—	**5,111**	**1,471**	**1,452**	**12,418**	**9**	**40,033**	2	238
Common Market countries, total	83,024	27,775	—	4,751	1,386	1,452	12,106	9	35,306	1	238
Belgium	1,598	519	—	462	—	353	—	—	26	—	238
Denmark	—	—	—	—	—	—	—	—	—	—	—
France (including Andorra)	4,522	247	—	70	(2)	—	—	—	4,205	—	—
Ireland	(2)	—	—	(2)	—	—	—	—	—	—	—
Italy (including San Marino)	1,706	56	—	300	—	10	44	—	1,296	—	—
Luxembourg	15,898	—	—	—	891	—	—	—	15,007	—	—
Netherlands	1,177	326	—	302	473	76	—	—	—	—	—
United Kingdom	50,375	22,402	—	2,405	—	915	12,000	—	12,653	1	—
West Germany	7,748	4,225	—	1,213	22	98	62	9	2,119	—	—
Other West European countries, total	6,833	1,348	—	360	85	—	312	—	4,727	1	—
Austria	2,874	—	—	—	—	—	—	—	2,874	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	—	—	—	—	—	—	—	—	—	—	—
Liechtenstein	314	—	—	—	—	—	312	—	2	—	
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	183	98	—	—	85	—	—	—	—	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	—	—	—	—	—	—	—	—	—	—	—
Sweden	952	608	—	343	—	—	—	—	2	—	—
Switzerland	2,510	642	—	17	—	—	—	—	1,850	1	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East European countries, total	—	—	—	—	—	—	—	—	—	—	—
East Germany	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing the return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
Africa, total	6,994	87	(2)	4,536	—	64	2	—	2,134	171	—
North Africa, total	60	60	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt	—	—	—	—	—	—	—	—	—	—	—
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	60	60	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
West and Central African countries, total	6,670	—	—	4,536	—	—	—	—	2,134	—	—
Ghana	4,536	—	—	4,536	—	—	—	—	—	—	—
Liberia	2,134	—	—	—	—	—	—	—	2,134	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Zaire	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	264	27	(2)	—	—	64	2	—	—	171	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa (including South-West Africa)	264	27	(2)	—	—	64	2	—	—	171	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Asia, total[3]	30,538	8,021	—	139	91	2	3,688	—	18,314	283	—
Middle East, total	6,820	—	—	—	—	—	3,688	—	3,132	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	—	—	—	—	—	—	—	—	—	—	—
Lebanon	6,820	—	—	—	—	—	3,688	—	3,132	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
Saudi Arabia	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	43	—	—	—	9	2	—	—	32	—	—
Bangladesh	—	—	—	—	—	—	—	—	—	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	—	—	—	—	—	—	—	—	—	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka	2	—	—	—	—	2	—	—	—	—	—
Thailand	41	—	—	—	9	—	—	—	32	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total[4]	23,675	8,021	—	139	82	—	—	—	15,150	283	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	18	18	—	—	—	—	—	—	—	—	—
Hong Kong	23,657	8,003	—	139	82	—	—	—	15,150	283	—
Japan (including Okinawa and Ryukyu Islands)	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	292	—	—	4	285	—	—	—	2	—	—
Australia	292	—	—	4	285	—	—	—	2	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and U.S. Possessions, total	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—
U.S. Possessions	—	—	—	—	—	—	—	—	—	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	178,911	96,696	(2)	7,433	1,915	2,179	12,420	9	57,563	457	238
Economically less-developed countries	48,393	1,514	—	4,808	26	722	3,688	—	37,635	—	—
OPEC countries	54	—	—	—	—	54	—	—	—	—	—

*Not shown to avoid disclosure of information for specific corporations

[1]Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column will not add to totals

[2]Less than $500

[3]Includes "Not allocable" which is not shown separately

[4]Includes "Other" which is not shown separately

[5]Other than controlling U.S. corporation

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Selected country of incorporation and ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All Geographic Areas										
Directly owned	666	12,548	183,288,792	225,600,227	17,314,138	19,136,693	1,822,555	6,073,342	6,183,546	t3,039,989
Indirectly owned	358	6,594	45,087,992	55,670,996	3,623,939	4,357,115	733,176	1,432,426	1,479,784	2,901,853
Canada										
Directly owned	525	1,880	36,735,753	41,725,823	4,424,191	4,626,541	202,350	1,811,911	1,822,139	2,810,100
Indirectly owned	192	1,117	11,216,045	12,246,769	864,444	903,431	38,987	303,685	309,148	595,099
Latin America, Total										
Directly owned	430	*	20,896,550	22,079,000	2,074,835	2,291,677	216,842	554,017	557,964	1,745,137
Indirectly owned	182	850	4,267,206	4,394,048	322,239	389,405	67,167	86,570	86,931	305,188
Mexico										
Directly owned	287	614	3,066,537	4,311,074	434,157	456,281	22,124	196,284	198,059	259,270
Indirectly owned	71	139	361,142	452,957	48,717	51,808	3,091	19,922	19,930	31,900
Central America, Total										
Directly owned	195	*	6,025,229	4,266,200	715,546	733,854	18,308	63,743	64,222	670,345
Indirectly owned	60	179	739,979	955,830	69,477	81,598	t2,121	8,284	8,456	73,224
Costa Rica										
Directly owned	40	49	99,099	77,574	6,941	8,304	1,363	2,740	2,768	5,570
Indirectly owned	13	21	41,641	57,684	2,273	2,584	311	552	601	1,989
El Salvador										
Directly owned	13	15	33,792	36,317	3,488	3,494	7	420	420	3,074
Indirectly owned	6	7	16,975	65,083	—80	1,221	1,301	174	174	1,047
Guatemala										
Directly owned	47	58	120,087	139,666	13,749	14,104	354	5,322	5,322	8,873
Indirectly owned	20	25	41,374	41,440	4,420	4,627	207	1,908	1,908	2,718
Honduras										
Directly owned	16	21	120,367	108,860	5,896	11,487	5,592	3,348	3,348	8,146
Indirectly owned	6	18	133,623	30,903	3,696	3,955	259	913	913	3,075
Nicaragua										
Directly owned	19	24	66,886	65,212	8,823	9,574	751	682	817	8,892
Indirectly owned	8	22	7,983	8,890	—131	507	638	96	96	421
Panama, Excluding Canal Zone										
Directly owned	157	316	5,583,533	3,836,359	676,486	686,727	10,241	51,184	51,500	635,673
Indirectly owned	40	81	492,515	747,956	58,970	68,375	9,405	4,561	4,683	63,717
Caribbean Countries, Total										
Directly owned	87	142	489,743	449,585	28,495	32,435	3,940	4,075	4,076	28,379
Indirectly owned	24	46	143,580	61,677	14,651	14,694	43	3,600	3,602	11,092
Dominican Republic										
Directly owned	14	21	50,314	35,832	1,474	3,308	1,834	412	412	2,896
Indirectly owned	6	7	71,468	22,210	8,435	8,475	40	1,803	1,803	6,672
Haiti										
Directly owned	6	6	4,388	4,792	1,408	1,533	124	473	473	1,061
Indirectly owned	—	—	—	—	—	—	—	—	—	—
Jamaica										
Directly owned	40	57	361,232	257,518	14,864	16,250	1,386	2,499	2,501	13,769
Indirectly owned	16	23	47,033	17,164	1,796	1,799	3	850	852	948
Trinidad and Tobago										
Directly owned	8	8	8,491	5,582	1,434	1,438	4	551	551	887
Indirectly owned	4	7	19,836	7,493	1,428	1,428	—	713	713	714
South America, Total										
Directly owned	316	1,261	11,315,041	13,052,141	896,638	1,069,108	172,470	289,916	291,606	787,142
Indirectly owned	138	486	3,022,505	2,923,584	189,393	241,305	51,912	54,762	54,943	188,971
Argentina										
Directly owned	132	207	2,068,519	2,451,812	77,793	159,362	81,569	50,873	51,216	t10,000
Indirectly owned	40	71	549,301	608,199	—1,718	18,467	20,185	3,436	3,506	15,094
Bolivia										
Directly owned	9	9	5,164	3,611	832	866	35	260	260	606
Indirectly owned	—	—	—	—	—	—	—	—	—	—
Brazil										
Directly owned	251	467	6,142,329	7,345,269	488,027	561,427	73,399	121,913	123,221	444,608
Indirectly owned	91	192	1,418,919	1,342,087	100,151	127,086	26,935	23,790	23,882	104,345
Chile										
Directly owned	34	40	109,239	219,987	27,543	30,263	2,720	9,991	9,991	20,333
Indirectly owned	7	8	39,725	48,676	7,017	8,103	1,086	1,781	1,796	6,392
Colombia										
Directly owned	70	89	578,623	734,056	70,288	72,193	1,904	31,752	31,752	41,125
Indirectly owned	23	40	223,474	213,952	14,717	15,347	631	8,352	8,352	7,897
Ecuador										
Directly owned	24	30	52,484	53,311	6,388	6,793	405	1,610	1,610	5,183
Indirectly owned	8	10	30,951	32,075	1,193	1,875	682	759	763	1,452
Peru										
Directly owned	70	100	245,356	275,775	44,480	46,537	2,056	17,460	t7,460	29,116
Indirectly owned	11	12	38,820	76,402	1,584	1,759	175	483	483	1,276
Uruguay										
Directly owned	32	42	212,287	122,525	8,759	9,662	903	2,379	2,380	7,613
Indirectly owned	9	11	2,067	7,237	320	320	(2)	46	46	280
Venezuela										
Directly owned	171	269	1,893,160	1,812,406	171,181	180,654	9,473	53,256	53,295	127,625
Indirectly owned	59	137	718,762	593,458	65,780	67,999	2,219	16,104	16,104	51,897

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and ownership level of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Other Western Hemisphere, Total										
Directly owned	259	542	12,532,508	22,143,563	653,631	759,136	105,505	41,937	43,238	717,283
Indirectly owned	62	115	1,584,161	4,033,400	280,871	366,456	85,585	209,713	209,716	156,820
The Bahamas										
Directly owned	90	158	5,336,575	18,380,826	368,792	386,918	18,126	18,317	18,599	369,136
Indirectly owned	26	49	691,622	2,336,021	168,013	252,434	84,421	207,639	207,643	44,866
Bermuda										
Directly owned	135	213	2,141,549	3,316,732	274,666	297,002	22,336	8,807	8,879	288,401
Indirectly owned	29	44	560,128	1,559,625	90,532	91,339	807	718	718	90,621
Netherlands Antilles										
Directly owned	117	139	4,936,500	364,619	4,768	63,928	59,160	14,038	14,986	49,219
Indirectly owned	12	14	324,441	133,141	21,821	22,173	352	1,303	1,303	20,875
Europe, Total										
Directly owned	497	5,136	87,607,873	111,099,738	7,055,716	8,087,636	1,031,920	2,343,383	2,435,514	5,711,375
Indirectly owned	251	3,197	20,936,415	26,680,655	1,537,500	2,016,359	478,859	646,448	684,827	1,343,078
Common Market Countries, Total										
Directly owned	470	3,895	74,910,245	95,643,272	5,497,484	6,361,437	863,954	1,993,317	2,068,859	4,346,582
Indirectly owned	241	*	17,934,558	22,753,732	1,176,075	1,590,613	414,538	547,275	567,330	1,033,629
Belgium										
Directly owned	222	356	6,069,979	6,774,459	386,635	478,243	91,608	172,594	173,181	313,475
Indirectly owned	61	134	1,151,529	1,416,556	42,629	70,396	27,767	13,772	21,686	49,148
Denmark										
Directly owned	88	107	1,026,779	1,804,759	115,978	136,994	21,015	19,692	20,670	116,490
Indirectly owned	30	48	342,034	772,725	22,745	23,831	1,086	4,066	4,066	19,774
France (Including Andorra)										
Directly owned	267	571	12,838,304	19,878,871	900,518	1,042,965	142,447	373,840	385,611	660,903
Indirectly owned	125	437	1,916,075	2,901,697	182,414	209,150	26,736	96,689	98,067	113,655
Ireland										
Directly owned	68	101	321,942	186,300	37,666	41,634	3,967	4,237	4,260	37,383
Indirectly owned	32	59	153,905	462,681	16,655	17,508	853	2,635	2,671	14,852
Italy (Including San Marino)										
Directly owned	214	424	9,524,397	10,596,866	310,262	424,719	114,457	120,687	125,421	306,280
Indirectly owned	89	196	1,485,641	1,866,535	35,063	80,644	45,580	30,487	30,523	51,357
Luxembourg										
Directly owned	46	73	3,035,434	712,808	159,357	169,475	10,118	12,762	12,786	156,729
Indirectly owned	11	21	149,031	30,684	5,031	5,121	90	1,087	1,087	4,034
Netherlands										
Directly owned	212	406	5,276,476	6,561,566	561,044	613,330	52,286	190,849	194,145	421,750
Indirectly owned	80	201	1,711,653	2,312,800	335,721	364,804	29,084	138,729	139,403	225,851
United Kingdom										
Directly owned	392	1,269	19,982,744	24,846,854	1,428,120	1,671,254	243,134	536,237	555,705	1,129,186
Indirectly owned	168	1,087	7,536,046	7,902,144	335,100	519,252	184,153	176,427	184,474	339,656
West Germany										
Directly owned	274	588	16,834,191	24,280,790	1,597,903	1,782,824	184,921	562,419	597,080	1,204,384
Indirectly owned	137	431	3,488,645	5,087,909	200,717	299,906	99,189	83,383	85,352	215,304
Other West European Countries, Total										
Directly owned	320	1,225	12,623,538	15,415,331	1,571,219	1,725,209	153,990	349,659	366,248	1,364,201
Indirectly owned	130	*	2,991,158	3,925,857	360,631	424,913	64,282	99,174	117,497	308,616
Austria										
Directly owned	77	86	618,171	1,020,395	81,012	82,899	1,887	32,241	32,241	50,718
Indirectly owned	42	57	308,375	332,575	17,992	20,034	2,042	6,640	6,939	13,182
Finland										
Directly owned	40	49	275,677	564,428	45,972	48,161	2,189	16,223	16,226	31,992
Indirectly owned	15	15	30,744	39,467	5,441	5,672	231	2,890	2,890	2,784
Greece										
Directly owned	41	47	356,816	679,986	61,324	66,700	5,377	13,176	13,176	53,627
Indirectly owned	14	18	110,195	185,723	7,658	9,998	2,340	2,054	2,054	8,117
Liechtenstein										
Directly owned	21	27	91,576	27,051	15,951	16,491	540	—750	1,110	17,247
Indirectly owned	10	12	126,693	18,658	4,310	4,596	287	204	204	4,392
Monaco										
Directly owned	3	3	11,592	11,367	533	1,098	565	199	199	900
Indirectly owned	3	3	404	79	36	36	—	—	—	36
Norway										
Directly owned	72	89	669,518	1,089,929	65,405	67,367	1,962	17,133	17,215	50,181
Indirectly owned	35	49	207,123	247,566	20,354	23,411	3,057	7,832	7,832	15,774
Portugal										
Directly owned	53	67	399,917	551,179	21,530	35,307	13,777	10,463	11,452	24,715
Indirectly owned	15	18	44,859	87,997	1,107	3,086	1,979	868	958	2,249
Spain										
Directly owned	135	215	2,122,347	2,359,436	248,564	294,058	45,494	63,853	77,277	217,028
Indirectly owned	49	121	631,801	800,039	78,826	82,107	3,281	21,428	21,428	60,755
Sweden										
Directly owned	127	183	1,558,101	2,378,344	186,909	226,881	39,972	65,829	65,878	161,088
Indirectly owned	59	140	745,393	622,905	61,304	109,207	47,903	22,114	40,001	69,350

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and ownership level of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes: Net taxes	Foreign income taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Europe—Continued										
Other West European Countries—Continued										
Switzerland										
Directly owned	234	436	6,294,775	6,194,584	830,069	870,911	40,842	126,023	126,206	746,583
Indirectly owned	66	135	751,010	1,549,929	159,228	162,390	3,162	34,088	34,135	128,658
Turkey										
Directly owned	12	18	219,747	531,052	12,116	13,480	1,364	4,944	4,944	8,592
Indirectly owned	4	4	34,561	40,919	4,371	4,371	—	1,056	1,056	3,316
East European Countries, Total										
Directly owned	9	16	74,090	41,135	—12,986	990	13,976	407	407	593
Indirectly owned	4	*	10,685	1,065	795	833	38	—	—	833
East Germany										
Directly owned	5	8	72,918	39,852	—13,553	423	13,976	168	168	265
Indirectly owned	3	6	10,685	1,065	795	833	38	—	—	833
Africa, Total										
Directly owned	211	672	8,639,132	8,010,226	1,498,035	1,629,310	131,275	748,176	748,280	882,150
Indirectly owned	102	369	2,467,463	2,777,525	198,927	217,120	18,193	33,577	34,719	184,742
North Africa, Total										
Directly owned	24	36	159,903	203,484	8,577	12,109	3,533	4,377	4,398	7,711
Indirectly owned	18	26	38,117	46,873	5,365	6,333	969	1,615	1,615	4,725
Algeria										
Directly owned	5	5	2,928	3,105	—125	—	125	—21	—	—
Indirectly owned	6	7	7,973	7,990	304	515	210	256	256	258
Morocco										
Directly owned	14	16	76,325	48,549	552	3,129	2,576	1,464	1,464	1,665
Indirectly owned	13	13	14,755	27,582	3,247	3,393	146	1,241	1,241	2,158
East Africa, Total										
Directly owned	23	45	150,077	246,192	30,134	30,617	483	12,632	12,632	18,063
Indirectly owned	13	21	56,921	36,325	2,626	2,907	281	987	987	1,920
Kenya										
Directly owned	18	22	89,608	124,414	16,153	16,578	425	6,801	6,801	9,828
Indirectly owned	8	9	33,945	13,866	1,074	1,074	—	234	234	840
Tanzania										
Directly owned	4	4	21,349	44,821	7,777	7,777	—	3,627	3,627	4,150
Indirectly owned	4	4	893	649	132	132	—	52	52	80
Uganda										
Directly owned	6	6	14,045	36,148	2,373	2,380	8	1,037	1,037	1,345
Indirectly owned	3	3	575	504	166	166	—	75	75	91
West and Central African Countries, Total										
Directly owned	110	307	6,140,239	4,740,879	1,097,503	1,220,508	123,005	625,019	625,019	595,596
Indirectly owned	47	106	1,647,390	1,960,620	125,483	138,646	13,163	7,189	7,189	132,398
Ghana										
Directly owned	5	7	211,004	119,330	26,068	26,068	—	9,202	9,202	16,866
Indirectly owned	5	7	3,988	4,344	1,019	1,019	—	555	555	464
Liberia										
Directly owned	67	200	4,873,479	3,215,953	327,652	443,655	116,003	24,999	24,999	418,733
Indirectly owned	24	65	1,495,260	1,850,343	119,271	131,310	12,039	3,878	3,878	127,446
Nigeria										
Directly owned	47	49	864,464	1,182,115	730,877	732,200	1,323	584,139	584,139	148,083
Indirectly owned	13	18	39,493	42,427	2,174	3,235	1,061	2,244	2,244	1,918
Zaire										
Directly owned	14	18	88,635	36,582	—386	2,884	3,270	834	834	2,049
Indirectly owned	4	4	24,969	27,271	650	673	24	21	21	652
Southern Africa, Total										
Directly owned	142	284	2,188,913	2,819,671	361,821	366,075	4,254	106,148	106,230	260,780
Indirectly owned	71	216	725,035	733,707	65,453	69,233	3,780	23,785	24,928	45,699
Rhodesia										
Directly owned	11	11	83,339	93,211	19,835	19,835	—	7,889	7,889	11,992
Indirectly owned	13	24	11,741	5,325	2,344	2,798	454	1,104	1,104	1,695
South Africa (Including South-West Africa)										
Directly owned	140	241	2,024,538	2,624,175	331,638	334,984	3,346	94,009	94,092	241,783
Indirectly owned	64	182	703,326	720,071	61,609	64,934	3,325	22,037	23,180	43,147
Zambia										
Directly owned	17	23	74,004	85,921	8,250	9,158	908	3,345	3,345	5,814
Indirectly owned	7	7	4,823	7,114	1,360	1,361	1	612	612	749
Asia, Total										
Directly owned	284	910	8,403,683	10,724,250	1,039,542	1,110,456	70,913	359,502	360,196	753,080
Indirectly owned	96	250	1,228,859	1,712,489	150,582	174,983	24,400	45,593	45,879	132,381
Middle East, Total										
Directly owned	74	*	617,336	341,678	35,445	40,741	5,297	19,827	19,849	22,958
Indirectly owned	25	37	106,269	92,516	5,628	10,640	5,012	3,303	3,303	7,337
Iran										
Directly owned	23	26	88,071	68,637	5,064	6,131	1,067	2,402	2,402	4,464
Indirectly owned	9	11	37,232	42,425	6,465	6,465	—	1,990	1,990	4,475
Israel										
Directly owned	30	40	141,403	156,836	25,662	27,401	1,739	13,139	13,139	14,388
Indirectly owned	9	11	10,313	10,005	1,161	1,408	247	617	617	790

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporation	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Asia—Continued										
Middle East—Continued										
Lebanon										
Directly owned	17	19	349,069	56,306	5,330	6,045	714	2,658	2,658	3,439
Indirectly owned	4	7	41,719	9,235	1,565	1,585	20	654	654	931
United Arab Emirates										
Directly owned	3	5	11,143	20,871	—151	24	175	1,133	1,133	22
Indirectly owned	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, Total										
Directly owned	156	*	2,907,067	3,763,390	395,705	420,773	25,068	130,200	130,385	290,667
Indirectly owned	53	121	486,184	632,047	74,933	77,830	2,896	20,081	20,124	59,687
India										
Directly owned	32	33	205,517	435,059	38,964	39,416	452	24,904	24,964	14,452
Indirectly owned	6	9	29,727	39,933	7,069	7,069	—	4,825	4,825	2,244
Indonesia										
Directly owned	32	35	282,978	204,557	40,503	44,833	4,330	6,927	6,927	37,907
Indirectly owned	11	12	113,913	59,877	8,551	9,397	846	809	809	8,588
Malaysia										
Directly owned	41	48	242,492	426,375	38,893	44,582	5,689	14,902	14,902	29,723
Indirectly owned	17	20	30,399	29,978	697	2,490	1,793	2,551	2,551	1,860
Pakistan										
Directly owned	14	16	53,829	39,735	8,062	8,651	589	5,906	5,906	2,745
Indirectly owned	6	6	19,097	26,154	4,250	4,250	—	2,920	2,920	1,351
Philippines										
Directly owned	84	116	1,029,542	1,344,208	122,975	124,586	1,611	41,813	41,938	82,721
Indirectly owned	11	20	75,334	77,302	11,028	11,118	90	2,611	2,641	8,503
Singapore										
Directly owned	69	80	619,059	747,284	85,450	94,256	8,807	11,698	11,698	82,693
Indirectly owned	27	34	146,362	353,842	36,794	36,961	167	3,523	3,537	33,439
South Vietnam										
Directly owned	9	10	11,227	14,633	1,148	1,157	9	731	731	425
Indirectly owned	3	4	718	587	202	202	—	98	98	104
Thailand										
Directly owned	53	61	377,736	449,908	42,559	46,094	3,534	11,485	11,485	34,634
Indirectly owned	9	12	57,928	21,202	3,599	3,599	—	988	988	2,611
Eastern Asia, Total										
Directly owned	197	*	4,878,975	6,619,097	608,261	648,810	40,549	209,410	209,896	439,390
Indirectly owned	48	92	636,407	987,926	70,021	86,513	16,491	22,209	22,452	65,357
China, Republic of (Taiwan)										
Directly owned	44	57	329,567	416,774	42,394	49,819	7,425	7,797	7,929	41,891
Indirectly owned	12	14	35,756	95,552	18,429	18,849	420	1,120	1,120	17,728
Hong Kong										
Directly owned	109	161	1,496,397	937,582	145,968	150,400	4,432	10,994	11,327	139,305
Indirectly owned	28	37	264,633	444,520	45,170	47,430	2,260	11,495	11,495	36,808
Japan (Including Okinawa and Ryukyu Islands)										
Directly owned	114	160	3,011,193	5,223,395	415,848	443,704	27,856	190,044	190,044	253,896
Indirectly owned	21	31	126,756	212,585	14,431	14,951	520	8,968	9,211	6,121
South Korea, Republic of										
Directly owned	14	15	38,835	39,670	4,130	4,887	757	575	597	4,298
Indirectly owned	6	10	209,261	235,268	—8,009	5,283	13,292	626	626	4,699
Oceania, Total										
Directly owned	256	690	6,696,081	7,092,051	469,062	506,767	37,705	196,360	198,068	313,806
Indirectly owned	112	624	3,126,272	3,488,081	259,295	276,194	16,898	105,196	106,768	173,171
Australia										
Directly owned	248	573	6,133,112	6,340,963	416,364	450,746	34,382	177,460	179,148	276,378
Indirectly owned	100	517	2,742,341	3,183,851	239,308	255,246	15,939	95,327	96,898	161,061
New Zealand										
Directly owned	72	93	443,712	713,322	48,738	49,706	968	18,556	18,576	31,433
Indirectly owned	40	101	378,217	302,842	19,271	19,540	269	9,865	9,865	10,706
Puerto Rico and U.S. Possessions, Total										
Directly owned	90	213	1,777,211	2,725,576	99,557	125,172	25,614	18,056	18,147	107,058
Indirectly owned	23	72	261,571	338,028	10,081	13,168	3,087	1,646	1,797	11,374
Puerto Rico										
Directly owned	84	199	747,011	596,594	30,880	55,643	24,763	13,594	13,642	42,031
Indirectly owned	20	67	210,036	327,342	9,626	12,665	3,039	1,639	1,791	10,874
U.S. Possessions										
Directly owned	12	14	1,030,200	2,128,982	68,678	69,529	851	4,462	4,505	65,027
Indirectly owned	4	5	51,535	10,686	455	504	48	6	6	501
Country not Stated										
Directly owned	3	3	1	1	—432	—	432	—	—	—
Indirectly owned	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and ownership level of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued							
	Distributions						Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All Geographic Areas								
Directly owned	5,621,434	4,176,220	1,373,586	47,675	22,939	1,013	33,877,257	53,197,553
Indirectly owned	1,332,714	941,708	342,778	34,875	9,503	3,850	7,592,022	9,599,030
Canada								
Directly owned	1,112,968	839,601	269,261	6	4,100	—	9,207,711	12,838,894
Indirectly owned	227,545	153,654	63,435	—	7,702	2,754	1,667,087	1,204,000
Latin America, Total								
Directly owned	631,994	451,088	153,074	17,682	10,151	—	1,747,512	3,561,840
Indirectly owned	98,010	72,397	22,376	2,942	286	9	457,130	801,988
Mexico								
Directly owned	71,530	65,952	5,467	111	—	—	256,684	556,123
Indirectly owned	4,908	4,504	395	—	—	9	37,958	28,320
Central America, Total								
Directly owned	286,302	184,983	85,570	5,741	10,008	—	851,833	1,339,726
Indirectly owned	27,530	16,492	11,038	—	—	—	225,639	473,999
Costa Rica								
Directly owned	727	341	386	—	—	—	5,477	9,938
Indirectly owned	98	63	35	—	—	—	25,245	799
El Salvador								
Directly owned	705	650	55	—	—	—	4,472	11,529
Indirectly owned	44	44	—	—	—	—	—	1,651
Guatemala								
Directly owned	5,200	4,318	662	220	—	—	5,316	20,600
Indirectly owned	192	192	—	—	—	—	33,685	1,091
Honduras								
Directly owned	1,427	1,325	102	—	—	—	3,865	4,453
Indirectly owned	1,125	1,125	—	—	—	—	10,818	2,503
Nicaragua								
Directly owned	1,436	940	495	—	—	—	5,966	13,288
Indirectly owned	15	15	—	—	—	—	665	134
Panama, Excluding Canal Zone								
Directly owned	276,807	177,408	83,870	5,521	10,008	—	826,737	1,279,881
Indirectly owned	26,056	15,054	11,003	—	—	—	155,101	467,807
Caribbean Countries, Total								
Directly owned	5,128	4,851	277	—	—	—	93,630	220,365
Indirectly owned	3,772	3,374	112	—	286	—	7,136	12,950
Dominican Republic								
Directly owned	504	228	277	—	—	—	—	2,242
Indirectly owned	833	833	—	—	—	—	184	951
Haiti								
Directly owned	—	—	—	—	—	—	3,186	303
Indirectly owned	—	—	—	—	—	—	—	—
Jamaica								
Directly owned	569	569	—	—	—	—	74,527	152,201
Indirectly owned	818	420	112	—	286	—	4,355	4,144
Trinidad and Tobago								
Directly owned	200	200	—	—	—	—	1,290	2,108
Indirectly owned	481	481	—	—	—	—	2,108	2,991
South America, Total								
Directly owned	269,034	195,301	61,760	11,830	143	—	545,366	1,445,627
Indirectly owned	61,800	48,028	10,830	2,942	—	—	186,397	286,719
Argentina								
Directly owned	40,922	19,298	10,823	10,659	143	—	58,977	215,316
Indirectly owned	11,256	6,781	1,845	2,630	—	—	16,891	26,583
Bolivia								
Directly owned	104	104	—	—	—	—	22	571
Indirectly owned	—	—	—	—	—	—	—	—
Brazil								
Directly owned	107,950	89,724	17,085	1,141	—	—	344,617	598,433
Indirectly owned	28,464	25,103	3,361	—	—	—	104,816	94,870
Chile								
Directly owned	99	99	—	—	—	—	3,073	4,415
Indirectly owned	—	—	—	—	—	—	49	8,000
Colombia								
Directly owned	17,595	17,297	298	—	—	—	21,722	62,989
Indirectly owned	3,860	1,846	1,703	311	—	—	5,447	16,101
Ecuador								
Directly owned	2,760	737	2,023	—	—	—	1,690	12,305
Indirectly owned	546	266	280	—	—	—	705	2,605
Peru								
Directly owned	8,154	7,589	535	30	—	—	10,496	21,441
Indirectly owned	596	569	27	—	—	—	305	25,450
Uruguay								
Directly owned	5,328	2,674	2,654	—	—	—	1,101	11,002
Indirectly owned	—	—	—	—	—	—	244	4,024
Venezuela								
Directly owned	85,478	57,134	28,343	—	—	—	103,666	517,448
Indirectly owned	16,946	13,332	3,614	—	—	—	57,939	108,783

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and ownership level of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued							
	Distributions						Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Other Western Hemisphere, Total								
Directly owned	360,246	262,162	87,514	1,910	8,659	—	4,046,690	3,769,076
Indirectly owned	109,902	54,248	55,653	—	—	—	1,063,921	1,721,170
The Bahamas								
Directly owned	173,073	154,511	18,562	—	—	—	2,000,206	1,559,005
Indirectly owned	55,910	15,300	40,611	—	—	—	794,714	1,021,801
Bermuda								
Directly owned	158,229	93,018	65,052	—	159	—	1,242,357	573,086
Indirectly owned	47,964	33,138	14,826	—	—	—	244,522	594,921
Netherlands Antilles								
Directly owned	19,972	8,218	1,344	1,910	8,500	—	785,420	1,619,672
Indirectly owned	6,028	5,810	217	—	—	—	23,677	104,322
Europe, Total								
Directly owned	2,667,420	1,951,171	705,797	10,346	29	77	12,389,103	25,120,913
Indirectly owned	636,681	490,666	143,908	844	1,129	135	2,845,388	4,499,314
Common Market Countries, Total								
Directly owned	2,063,082	1,497,094	565,504	386	29	70	10,641,727	21,013,989
Indirectly owned	518,480	389,828	126,546	844	1,129	135	2,597,183	4,139,443
Belgium								
Directly owned	86,380	68,117	18,263	—	—	—	617,507	1,577,593
Indirectly owned	9,291	6,839	1,585	—	867	—	244,280	455,657
Denmark								
Directly owned	14,056	13,778	279	—	—	—	51,956	424,649
Indirectly owned	2,677	2,588	89	—	—	—	6,390	13,835
France (Including Andorra)								
Directly owned	144,064	135,102	8,894	65	3	—	876,296	1,735,063
Indirectly owned	36,884	33,482	3,354	—	—	48	196,441	268,784
Ireland								
Directly owned	4,630	4,360	270	—	—	—	25,485	49,225
Indirectly owned	6,297	5,535	763	—	—	—	43,385	67,017
Italy (Including San Marino)								
Directly owned	66,078	58,322	7,756	—	—	—	396,240	1,533,732
Indirectly owned	10,008	7,198	2,151	572	—	87	58,354	582,642
Luxembourg								
Directly owned	103,723	99,965	3,758	—	—	—	2,776,311	2,484,659
Indirectly owned	7,710	2,621	4,818	271	—	—	25,511	23,466
Netherlands								
Directly owned	113,321	94,532	18,764	—	26	—	1,488,424	2,394,224
Indirectly owned	60,490	57,589	2,852	—	48	—	262,258	407,583
United Kingdom								
Directly owned	677,429	523,742	153,687	—	—	—	2,981,795	6,383,138
Indirectly owned	249,121	154,191	94,929	—	—	—	1,215,822	1,773,664
West Germany								
Directly owned	853,400	499,175	353,834	321	—	70	1,427,714	4,431,706
Indirectly owned	136,002	119,784	16,004	—	213	—	544,743	546,795
Other West European Countries, Total								
Directly owned	604,135	453,902	140,264	9,961	—	7	1,747,190	4,106,668
Indirectly owned	118,201	100,839	17,362	—	—	—	247,714	359,822
Austria								
Directly owned	22,728	20,532	2,196	—	—	—	22,934	133,886
Indirectly owned	9,099	6,136	2,964	—	—	—	9,320	23,565
Finland								
Directly owned	8,225	8,197	28	—	—	—	4,725	37,711
Indirectly owned	1,160	1,160	—	—	—	—	97	2,930
Greece								
Directly owned	956	939	10	—	—	7	4,375	231,760
Indirectly owned	385	323	61	—	—	—	2,634	3,844
Liechtenstein								
Directly owned	15,243	6,780	51	8,412	—	—	28,885	22,688
Indirectly owned	2,000	2,000	—	—	—	—	5,155	5,616
Monaco								
Directly owned	—	—	—	—	—	—	1,321	957
Indirectly owned	—	—	—	—	—	—	8	—
Norway								
Directly owned	12,350	11,620	730	—	—	—	54,836	424,309
Indirectly owned	3,621	3,621	—	—	—	—	21,543	16,654
Portugal								
Directly owned	4,951	2,442	2,509	—	—	—	27,849	95,241
Indirectly owned	853	287	566	—	—	—	133	6,659
Spain								
Directly owned	32,049	31,835	214	—	—	—	120,173	261,612
Indirectly owned	10,851	9,839	1,012	—	—	—	15,579	33,145
Sweden								
Directly owned	21,666	21,249	418	—	—	—	167,974	402,150
Indirectly owned	11,565	9,970	1,596	—	—	—	51,801	55,431

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and ownership level of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued							
	Distributions						Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Europe—Continued								
Other West European Countries—Continued								
Switzerland								
Directly owned	481,532	346,338	133,645	1,549	—	—	1,284,124	2,470,806
Indirectly owned	76,410	67,401	9,009	—	—	—	141,225	210,564
Turkey								
Directly owned	4,435	3,971	464	—	—	—	17,200	22,477
Indirectly owned	2,257	101	2,156	—	—	—	220	1,111
East European Countries, Total								
Directly owned	202	174	28	—	—	—	186	257
Indirectly owned	—	—	—	—	—	—	491	49
East Germany								
Directly owned	202	174	28	—	—	—	186	256
Indirectly owned	—	—	—	—	—	—	491	49
Africa, Total								
Directly owned	309,375	255,874	52,777	—	—	724	2,352,078	1,802,229
Indirectly owned	114,753	72,305	14,445	27,705	298	—	766,426	573,132
North Africa, Total								
Directly owned	4,129	3,020	1,110	—	—	—	6,711	35,452
Indirectly owned	1,951	1,904	47	—	—	—	333	2,144
Algeria								
Directly owned	—	—	—	—	—	—	—	—
Indirectly owned	—	—	—	—	—	—	13	30
Morocco								
Directly owned	161	161	—	—	—	—	322	4,686
Indirectly owned	1,006	959	47	—	—	—	306	1,302
East Africa, Total								
Directly owned	5,053	4,599	454	—	—	—	39,622	79,162
Indirectly owned	—	—	—	—	—	—	4,693	7,724
Kenya								
Directly owned	2,801	2,436	365	—	—	—	36,755	55,976
Indirectly owned	—	—	—	—	—	—	3,124	49
Tanzania								
Directly owned	145	145	—	—	—	—	34	10,343
Indirectly owned	—	—	—	—	—	—	—	15
Uganda								
Directly owned	752	663	89	—	—	—	886	5,154
Indirectly owned	—	—	—	—	—	—	—	—
West and Central African Countries, Total								
Directly owned	201,757	154,500	47,258	—	—	—	2,234,359	874,715
Indirectly owned	92,418	55,614	8,801	27,705	298	—	750,716	505,713
Ghana								
Directly owned	1,275	1,275	—	—	—	—	59	27,961
Indirectly owned	—	—	—	—	—	—	13	8
Liberia								
Directly owned	177,879	134,895	42,984	—	—	—	2,184,923	774,874
Indirectly owned	92,190	55,386	8,801	27,705	298	—	744,736	488,058
Nigeria								
Directly owned	16,043	14,836	1,207	—	—	—	41,588	41,997
Indirectly owned	122	122	—	—	—	—	5,833	3,198
Zaire								
Directly owned	—	—	—	—	—	—	6,959	8,462
Indirectly owned	—	—	—	—	—	—	—	12,895
Southern Africa, Total								
Directly owned	98,435	93,756	3,956	—	—	724	71,385	812,899
Indirectly owned	20,384	14,787	5,598	—	—	—	10,685	57,552
Rhodesia								
Directly owned	—	—	—	—	—	—	5,751	673
Indirectly owned	—	—	—	—	—	—	57	112
South Africa (Including South-West Africa)								
Directly owned	96,198	92,093	3,381	—	—	724	63,078	800,410
Indirectly owned	20,141	14,544	5,598	—	—	—	10,628	55,954
Zambia								
Directly owned	1,243	1,118	126	—	—	—	2,377	10,073
Indirectly owned	243	243	—	—	—	—	—	1,376
Asia, Total								
Directly owned	352,446	295,921	56,073	240	—	212	1,605,265	3,343,180
Indirectly owned	81,189	55,594	21,258	3,385	—	952	504,017	372,779
Middle East, Total								
Directly owned	8,430	5,674	2,756	—	—	—	71,475	76,955
Indirectly owned	2,824	2,065	759	—	—	—	10,042	5,968
Iran								
Directly owned	1,965	1,005	960	—	—	—	4,795	8,694
Indirectly owned	1,226	1,221	5	—	—	—	4,705	1,518
Israel								
Directly owned	5,220	3,973	1,247	—	—	—	23,884	27,159
Indirectly owned	412	31	381	—	—	—	3,881	1,665

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and ownership level of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued							
	Distributions						Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Asia—Continued								
Middle East—Continued								
Lebanon								
Directly owned	524	499	25	—	—	—	26,579	14,225
Indirectly owned	222	193	29	—	—	—	1,455	1,413
United Arab Emirates								
Directly owned	540	15	525	—	—	—	1,120	11,017
Indirectly owned	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, Total								
Directly owned	102,687	80,048	22,524	115	—	—	695,312	1,287,787
Indirectly owned	16,203	12,875	2,876	453	—	—	258,521	112,655
India								
Directly owned	2,028	2,028	—	—	—	—	1,851	89,389
Indirectly owned	1,172	1,172	—	—	—	—	5,092	4,701
Indonesia								
Directly owned	3,482	3,082	400	—	—	—	45,658	33,415
Indirectly owned	7,600	6,512	636	453	—	—	7,359	10,514
Malaysia								
Directly owned	7,768	6,979	789	—	—	—	56,080	205,555
Indirectly owned	625	240	385	—	—	—	11,369	6,895
Pakistan								
Directly owned	3,980	2,010	1,970	—	—	—	2,030	7,084
Indirectly owned	538	521	17	—	—	—	146	547
Philippines								
Directly owned	32,673	24,909	7,649	115	—	—	64,536	429,663
Indirectly owned	1,965	1,666	299	—	—	—	4,798	12,417
Singapore								
Directly owned	36,328	28,186	8,143	—	—	—	480,591	467,086
Indirectly owned	2,475	1,049	1,427	—	—	—	229,370	73,614
South Vietnam								
Directly owned	159	159	—	—	—	—	—	4,856
Indirectly owned	112	95	18	—	—	—	246	150
Thailand								
Directly owned	14,512	10,966	3,546	—	—	—	42,391	41,634
Indirectly owned	1,353	1,258	94	—	—	—	141	3,536
Eastern Asia, Total								
Directly owned	241,329	210,199	30,792	125	—	212	838,479	1,978,438
Indirectly owned	62,162	40,655	17,623	2,932	—	952	235,455	254,156
China, Republic of (Taiwan)								
Directly owned	24,594	22,985	1,609	—	—	—	226,201	91,190
Indirectly owned	17,463	15,838	1,626	—	—	—	163,361	63,812
Hong Kong								
Directly owned	76,705	70,228	6,155	125	—	196	391,361	532,179
Indirectly owned	27,140	21,754	4,080	1,306	—	—	33,125	164,341
Japan (Including Okinawa and Ryukyu Islands)								
Directly owned	139,709	116,985	22,708	—	—	16	219,836	1,351,279
Indirectly owned	7,908	2,613	4,343	—	—	952	27,818	20,760
South Korea, Republic of								
Directly owned	—	—	—	—	—	—	1,081	3,397
Indirectly owned	9,651	450	7,574	1,626	—	—	11,152	5,242
Oceania, Total								
Directly owned	174,125	118,819	47,764	7,541	—	—	348,749	1,559,143
Indirectly owned	63,836	42,227	21,520	—	88	—	151,849	282,128
Australia								
Directly owned	161,876	107,259	47,075	7,541	—	—	325,103	1,265,611
Indirectly owned	59,361	39,277	20,034	—	50	—	148,820	265,613
New Zealand								
Directly owned	7,689	7,152	536	—	—	—	20,716	277,915
Indirectly owned	4,475	2,950	1,487	—	38	—	1,484	16,502
Puerto Rico and U.S. Possessions, Total								
Directly owned	12,860	1,584	1,326	9,950	—	—	2,180,149	1,202,278
Indirectly owned	799	616	183	—	—	—	136,203	144,520
Puerto Rico								
Directly owned	12,838	1,562	1,326	9,950	—	—	266,154	140,879
Indirectly owned	616	616	—	—	—	—	135,986	143,588
U.S. Possessions								
Directly owned	22	22	—	—	—	—	1,913,995	1,061,399
Indirectly owned	183	—	183	—	—	—	218	932
Country not Stated								
Directly owned	—	—	—	—	—	—	—	—
Indirectly owned	—	—	—	—	—	—	—	—

*Not shown to avoid disclosure of information for specific corporations

*Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column will not add to totals

*Less than $500

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Geographic Areas											
All industries	666	19,142	228,376,784	281,271,223	20,938,077	23,493,809	7,592,591	6,954,148	5,117,928	41,469,279	62,796,583
Agriculture, forestry, and fishing	51	172	469,457	458,749	42,836	56,227	19,806	10,964	9,705	164,314	43,463
Mining	102	369	8,066,762	9,219,170	1,991,102	2,049,701	959,891	250,613	240,187	879,438	852,927
Metal mining	38	90	2,241,782	1,300,428	649,744	659,761	227,918	156,861	151,824	240,074	326,449
Oil and gas extraction	55	224	5,299,986	7,470,460	1,238,796	1,284,616	699,145	84,886	81,273	607,123	517,697
Construction	66	228	2,237,127	3,313,902	205,708	241,744	40,153	28,880	14,090	139,255	231,841
Manufacturing	404	5,480	106,556,228	154,103,181	11,160,508	12,427,564	4,400,411	3,400,504	2,430,397	19,776,061	33,044,662
Food and kindred products	69	622	6,631,910	11,142,126	697,239	795,958	299,269	212,412	181,628	669,813	585,224
Chemicals and allied products	120	1,309	15,739,846	19,583,583	2,362,996	2,494,021	902,713	566,106	451,034	1,393,433	3,226,456
Petroleum (including integrated) and coal products	24	113	16,333,492	28,330,349	1,858,250	2,018,314	538,534	630,043	509,310	6,276,772	12,871,096
Primary metal industries	42	151	2,576,839	2,416,882	211,803	279,584	92,480	35,002	25,059	329,327	442,730
Machinery, except electrical	124	515	11,341,893	12,243,851	1,757,407	1,886,734	779,338	481,724	292,502	1,067,405	2,558,856
Electrical and electronic equipment	80	551	9,884,520	13,659,215	1,087,184	1,171,217	380,597	280,784	246,872	1,680,713	1,753,843
Motor vehicles and equipment	36	214	16,344,325	33,537,872	642,397	928,125	362,040	534,961	238,590	5,558,951	7,475,063
Instruments and related products	41	168	3,416,607	3,756,426	331,647	385,015	145,344	110,521	84,858	580,775	1,097,121
Transportation and public utilities	150	583	9,312,418	8,380,720	584,071	805,085	62,893	448,444	306,560	5,275,041	2,781,257
Water transportation	78	245	5,497,430	6,060,230	360,163	542,638	14,935	372,580	245,376	4,730,735	2,285,453
Wholesale and retail trade	390	4,167	40,035,894	85,883,729	4,043,052	4,531,926	1,373,827	1,176,858	951,451	5,323,709	15,039,573
Wholesale trade	347	3,182	33,874,194	75,527,425	3,424,186	3,819,092	1,120,617	1,001,183	808,040	4,876,286	13,632,800
Drugs, chemicals, and allied products	79	557	3,469,811	4,790,516	526,195	550,929	136,751	229,415	182,887	280,953	1,378,215
Retail trade	113	824	4,790,221	7,428,553	418,931	499,699	200,353	120,617	93,820	153,533	1,126,207
General merchandise stores	9	28	2,206,620	1,665,782	237,996	252,967	113,016	82,021	71,946	12,107	70,202
Finance, insurance, and real estate	434	2,318	50,003,633	10,201,241	1,712,260	2,046,373	269,877	1,119,935	794,893	8,307,666	8,417,058
Banking	52	168	15,245,615	1,542,557	93,750	127,760	35,876	27,864	13,710	3,154,306	2,543,644
Credit agencies other than banks	162	583	18,611,029	2,187,119	351,534	428,297	127,010	91,136	63,961	1,940,596	2,960,135
Insurance	104	234	3,433,039	1,242,029	195,992	217,815	20,044	133,484	65,082	188,604	186,668
Holding and other investment companies, except bank holding companies	249	710	9,800,424	4,266,766	945,464	1,107,899	72,064	757,459	581,956	2,435,550	2,405,651
Services	320	1,703	8,553,413	8,379,867	1,110,899	1,223,798	455,249	353,483	296,944	1,325,016	1,844,170
Business services	262	963	5,934,523	5,543,856	920,788	961,821	355,479	289,351	246,425	1,008,859	1,125,625
Amusement and recreational services	20	279	398,124	539,141	57,641	60,306	21,094	19,055	14,310	44,410	108,188
Nature of business not allocable	141	355	1,982,413	1,330,663	87,643	111,389	10,483	155,578	73,701	265,642	525,653
Inactive	455	3,767	1,159,438	—	—	—	—	8,891	—	13,137	15,978
Canada											
All industries	529	2,997	47,951,798	53,972,592	5,288,635	5,529,972	2,125,478	1,340,514	993,256	10,874,798	14,042,894
Agriculture, forestry, and fishing	13	14	31,319	29,188	7,385	7,419	2,496	381	381	4,336	2,346
Mining	62	110	4,784,109	2,846,843	1,029,930	1,044,277	320,280	194,227	191,060	270,762	396,283
Metal mining	24	30	1,482,911	838,850	582,642	586,184	205,947	133,417	131,356	163,806	275,300
Oil and gas extraction	31	57	2,905,594	1,678,519	378,290	387,891	90,488	59,707	59,704	85,777	120,530
Construction	27	50	383,287	515,707	20,313	32,721	14,405	9,461	4,557	16,564	30,
Manufacturing	301	853	23,506,530	37,780,950	3,238,948	3,349,593	1,409,638	807,625	616,738	8,106,602	10,579
Food and kindred products	37	116	1,467,312	2,786,271	183,643	190,778	83,101	44,020	34,496	239,252	157
Chemicals and allied products	72	124	2,539,791	3,298,002	445,389	447,484	155,530	111,154	81,455	337,283	618
Petroleum (including integrated) and coal products	12	17	2,660,459	3,485,691	585,001	622,742	306,412	178,122	130,979	1,183,730	1,61
Primary metal industries	21	32	540,649	609,612	87,175	87,642	31,760	12,052	11,961	178,245	12
Machinery, except electrical	52	70	1,245,649	1,626,795	243,190	248,766	114,771	55,096	19,856	156,857	53
Electrical and electronic equipment	45	70	1,766,807	2,207,167	151,064	161,957	67,632	13,676	12,908	301,335	41
Motor vehicles and equipment	22	33	3,851,564	11,388,290	634,033	636,929	256,856	166,084	166,084	4,662,892	5,82
Instruments and related products	16	21	535,320	701,114	77,087	81,589	39,325	42,389	22,499	36,844	27
Transportation and public utilities	59	124	2,200,550	1,042,246	99,689	116,118	32,084	54,205	50,256	341,772	32
Water transportation	11	13	244,760	63,574	35,374	35,374	1,501	33,497	33,010	224,476	2
Wholesale and retail trade	197	607	4,230,449	8,867,993	522,812	549,285	210,173	62,938	42,407	1,247,377	1,8
Wholesale trade	162	326	2,407,066	4,847,069	309,299	325,245	119,105	42,028	26,121	1,134,491	9
Drugs, chemicals, and allied products	24	38	71,639	150,596	12,549	14,000	6,470	2,362	2,126	1,974	
Retail trade	56	261	1,690,306	3,590,937	192,021	202,468	80,894	19,557	15,089	39,191	8
General merchandise stores	6	8	674,310	833,194	83,783	85,206	40,266	11,128	11,128	1,956	
Finance, insurance, and real estate	163	333	11,310,581	1,863,281	284,847	320,353	104,803	95,199	66,527	743,445	
Banking	3	4	83,762	9,700	296	296	180	—	—	1,640	
Credit agencies other than banks	55	112	6,996,636	832,886	151,275	164,446	82,403	24,174	22,540	436,305	
Insurance	18	30	1,727,364	518,745	9,953	18,474	5,496	601	518	16,082	
Holding and other investment companies, except bank holding companies	63	97	1,812,466	250,701	127,814	130,490	14,132	69,702	43,084	230,692	
Services	123	212	820,031	786,575	68,474	77,779	26,443	43,372	11,298	126,000	
Business services	72	102	321,816	283,925	28,552	33,407	11,030	29,331	1,772	84,862	
Amusement and recreational services	11	32	127,732	135,118	13,695	13,894	6,988	6,672	5,052	6,084	
Nature of business not allocable	37	55	489,290	239,808	16,236	32,427	5,156	71,198	10,031	13,122	
Inactive	239	639	195,652	—	—	—	—	1,908	—	4,817	

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America, Total											
All industries	**441**	**3,352**	**25,163,756**	**26,473,049**	**2,397,074**	**2,681,082**	**633,193**	**730,004**	**523,485**	**2,204,643**	**4,363,828**
Agriculture, forestry, and fishing	**29**	**84**	**164,438**	**227,102**	**11,905**	**16,450**	**4,407**	**1,418**	**1,352**	**64,625**	**10,000**
Mining	**35**	**76**	**867,974**	**1,119,067**	**118,821**	**123,563**	**18,901**	**11,932**	**10,516**	**47,267**	**76,078**
Metal mining	11	19	55,983	43,418	540	3,218	834	831	831	6,300	1,697
Oil and gas extraction	17	47	792,653	1,055,088	112,732	114,716	16,404	10,895	9,498	34,551	73,809
Construction	**23**	**58**	**911,637**	**1,076,830**	**132,593**	**134,414**	**13,756**	**12,491**	**8,465**	**66,715**	**104,243**
Manufacturing	**264**	**1,190**	**13,282,354**	**15,517,730**	**1,224,075**	**1,423,055**	**411,539**	**287,855**	**237,825**	**883,499**	**2,307,722**
Food and kindred products	42	159	1,101,138	1,748,120	117,361	135,613	38,594	32,310	28,502	121,680	127,267
Chemicals and allied products	72	357	3,209,562	3,108,133	393,280	433,457	113,589	91,089	83,961	172,886	456,913
Petroleum (including integrated) and coal products	6	16	322,026	703,331	25,443	39,759	5,964	1,664	1,594	84,051	434,002
Primary metal industries	17	41	507,045	424,326	67,237	67,248	15,959	3,542	3,373	28,180	46,306
Machinery, except electrical	51	82	1,162,757	1,126,730	89,165	104,525	29,041	16,934	14,760	75,835	136,143
Electrical and electronic equipment	43	114	1,240,704	1,325,002	163,198	174,457	61,813	35,066	29,704	228,664	198,268
Motor vehicles and equipment	17	55	2,805,778	3,706,977	−25,336	53,814	15,101	35,921	10,541	59,616	531,753
Instruments and related products	12	22	146,367	148,623	11,810	12,467	4,541	185	93	18,594	40,899
Transportation and public utilities	**42**	**80**	**725,260**	**635,387**	**71,941**	**75,663**	**4,421**	**67,088**	**20,802**	**311,782**	**126,089**
Water transportation	21	44	463,642	482,775	48,091	50,726	1,466	61,564	19,348	215,519	114,084
Wholesale and retail trade	**192**	**567**	**4,268,994**	**6,720,481**	**565,029**	**595,311**	**128,729**	**190,806**	**147,270**	**327,125**	**1,346,155**
Wholesale trade	172	463	3,520,724	5,845,285	464,981	493,691	95,605	165,342	127,700	294,190	1,230,452
Drugs, chemicals, and allied products	42	111	483,574	622,985	96,770	100,449	17,412	69,176	40,213	29,504	169,768
Retail trade	33	80	559,955	540,916	60,044	61,576	23,970	15,568	12,818	11,191	45,169
Finance, insurance, and real estate	**151**	**353**	**3,905,092**	**529,466**	**193,903**	**220,361**	**19,371**	**131,274**	**77,117**	**366,307**	**255,019**
Banking	17	39	945,348	104,174	14,619	15,604	3,308	5,838	2,729	106,347	38,987
Credit agencies other than banks	34	67	1,684,701	88,735	51,700	53,128	3,361	10,679	1,662	68,016	36,386
Insurance	4	21	63,949	33,120	2,041	2,384	509	429	422	249	869
Holding and other investment companies, except bank holding companies	89	122	765,006	193,374	76,135	95,534	10,090	43,017	27,693	102,707	50,762
Services	**122**	**272**	**857,548**	**618,184**	**77,954**	**89,302**	**31,635**	**19,694**	**18,770**	**130,913**	**124,000**
Business services	86	176	600,805	434,837	63,903	68,930	25,613	14,939	14,450	118,310	107,709
Amusement and recreational services	7	25	30,905	46,491	5,866	6,207	2,272	2,931	2,931	7,258	4,790
Nature of business not allocable	**46**	**63**	**66,366**	**28,803**	**852**	**2,964**	**434**	**2,634**	**1,368**	**2,087**	**9,994**
Inactive	**231**	**609**	**114,092**	**—**	**—**	**—**	**—**	**4,812**		**4,321**	**4,527**
Argentina											
All industries	**145**	**278**	**2,617,820**	**3,060,011**	**76,075**	**177,829**	**52,939**	**52,178**	**26,079**	**75,869**	**241,899**
Agriculture, forestry, and fishing	**5**	**6**	**20,374**	**9,970**	**−1,192**	**468**	**50**	**70**	**5**	**474**	**711**
Mining	**4**	**5**	**15,637**	**69,434**	**5,102**	**5,967**	**1,889**	**786**	**786**	**16**	**2,032**
Construction	**3**	**3**	**118,491**	**136,575**	**7,995**	**8,000**	**1,764**	**5,115**	**5,115**	**1,453**	**6,759**
Manufacturing	**89**	**127**	**2,048,865**	**2,307,685**	**15,639**	**108,868**	**35,742**	**24,272**	**12,719**	**45,568**	**177,335**
Food and kindred products	9	14	128,457	191,686	−11,351	1,098	247	20	—	12,031	8,834
Chemicals and allied products	30	38	300,708	361,405	9,054	16,731	4,530	3,011	826	8,577	57,603
Machinery, except electrical	7	8	184,733	243,142	14,061	22,256	7,985	4,388	3,385	5,109	10,786
Electrical and electronic equipment	9	11	221,564	114,165	9,729	10,589	4,963	4,098	2,012	8,206	8,771
Motor vehicles and equipment	10	13	756,910	785,644	−59,332	2,677	871	3,955	308	6,583	49,431
Instruments and related products	3	4	38,723	46,492	5,317	5,324	2,580	—	—	338	10,806
Transportation and public utilities	**5**	**8**	**20,649**	**20,053**	**−382**	**367**	**52**	**3,635**	**—**	**7,863**	**3,721**
Wholesale and retail trade	**32**	**39**	**236,455**	**446,598**	**37,678**	**41,156**	**9,982**	**6,629**	**6,314**	**6,392**	**33,059**
Wholesale trade	29	36	226,143	432,824	37,750	41,102	9,859	6,629	6,314	5,404	32,994
Finance, insurance, and real estate	**17**	**24**	**83,633**	**24,799**	**7,181**	**7,948**	**1,048**	**11,316**	**1,112**	**12,022**	**10,576**
Banking	3	3	38,659	5,979	307	949	215	—	—	258	756
Credit agencies other than banks	4	6	14,638	1,746	414	514	—	5,745	—	6,872	7,376
Holding and other investment companies, except bank holding companies	5	6	19,284	12,422	5,408	5,415	526	4,902	702	4,700	2,023
Services	**20**	**23**	**68,758**	**43,159**	**3,936**	**4,924**	**2,376**	**356**	**30**	**2,004**	**7,705**
Business services	13	16	38,849	30,149	4,419	4,625	2,340	80	5	1,000	7,679
Nature of business not allocable	**7**	**7**	**3,224**	**1,740**	**119**	**131**	**37**	**—**	**—**	**78**	**1**
Inactive	**32**	**36**	**1,734**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**

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UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America—Continued											
Brazil											
All industries	271	659	7,561,248	8,687,356	588,178	688,513	140,218	136,414	114,827	449,434	693,303
Agriculture, forestry, and fishing	10	15	7,027	5,021	105	470	43	—	—	11	117
Mining	15	20	171,188	583,530	14,896	16,801	2,194	6,314	6,314	519	6,612
Oil and gas extraction	7	9	125,223	576,551	15,685	15,937	1,962	6,314	6,314	—	6,401
Construction	5	5	60,893	122,781	6,667	7,868	2,659	416	416	560	1,691
Manufacturing	153	247	5,153,251	5,629,339	426,219	488,535	102,174	89,991	71,246	350,977	545,213
Food and kindred products	14	31	470,529	727,797	54,528	57,725	11,304	19,271	16,559	50,938	48,704
Chemicals and allied products	43	68	1,131,051	1,069,971	94,052	113,874	19,527	19,959	17,804	71,927	108,415
Petroleum (including integrated) and coal products	4	4	53,830	108,199	23,331	23,350	5,711	1,438	1,438	68	8,303
Primary metal industries	5	5	66,950	80,882	7,456	7,456	1,003	—	—	1,748	4,764
Machinery, except electrical	26	27	664,079	610,362	39,426	46,474	7,754	3,607	3,607	57,750	84,194
Electrical and electronic equipment	15	21	434,461	538,760	59,661	66,990	15,319	10,195	8,811	134,695	102,665
Motor vehicles and equipment	10	18	1,191,446	1,308,952	12,358	24,332	6,817	14,653	3,327	12,331	63,891
Instruments and related products	6	7	75,504	67,849	4,367	4,367	601	93	93	1,356	22,494
Transportation and public utilities	5	5	8,145	5,224	1,025	1,081	174	—	—	2,647	—
Wholesale and retail trade	67	92	734,758	1,962,259	96,361	102,638	23,996	25,105	24,239	42,965	84,538
Wholesale trade	56	79	650,288	1,844,982	86,913	92,845	22,429	23,447	22,581	42,430	82,265
Drugs, chemicals, and allied products	12	14	45,412	44,601	242	1,168	303	—	—	6,575	14,195
Retail trade	*	*	83,918	116,557	9,411	9,756	1,560	1,659	1,659	535	2,177
Finance, insurance, and real estate	56	76	1,198,535	225,829	31,610	53,672	5,178	5,818	4,012	45,133	39,041
Banking	5	8	382,659	48,040	7,664	7,665	1,142	2,683	941	4,667	7,708
Credit agencies other than banks	8	9	352,508	50,063	3,525	4,677	207	132	67	72	1,636
Insurance	3	4	17,922	10,096	1,025	1,025	212	38	38	—	145
Holding and other investment companies, except bank holding companies	36	37	356,562	106,089	19,190	38,220	3,214	2,965	2,965	23,659	6,634
Services	50	62	194,428	138,184	9,970	15,722	3,584	7,420	7,420	4,522	14,178
Business services	39	45	111,051	98,459	8,218	12,125	2,634	6,950	6,950	1,377	13,019
Amusement and recreational services	4	5	5,708	4,381	346	349	42	—	—	3,088	—
Nature of business not allocable	10	10	12,638	15,190	1,325	1,725	216	1,349	1,179	1,100	1,912
Inactive	76	127	20,386	—	—	—	—	—	—	1,000	—
Mexico											
All industries	298	753	3,427,679	4,764,032	482,874	508,089	216,989	76,438	70,456	294,642	584,443
Agriculture, forestry, and fishing	7	19	54,724	134,982	7,092	7,360	2,610	600	600	20,550	6,163
Mining	10	13	17,605	15,996	2,661	2,904	1,198	—	—	7,967	2,645
Metal mining	4	5	4,975	2,101	140	304	152	—	—	2,165	—
Oil and gas extraction	3	3	9,051	8,179	2,316	2,319	1,046	—	—	343	2,296
Construction	9	10	20,919	18,589	1,418	1,421	359	—	—	5,580	999
Manufacturing	185	332	2,351,809	3,466,231	371,263	385,080	163,950	60,609	55,293	200,243	453,645
Food and kindred products	20	30	156,658	281,576	23,243	24,157	10,710	3,041	3,041	29,309	17,198
Chemicals and allied products	48	90	574,981	800,787	115,445	123,322	54,166	18,737	17,616	26,929	97,512
Primary metal industries	8	10	116,928	136,543	19,329	19,329	8,597	765	690	700	8,989
Machinery, except electrical	28	31	207,978	184,303	21,489	21,586	8,591	2,921	2,921	5,868	34,323
Electrical and electronic equipment	35	49	321,862	419,644	61,204	62,849	26,799	11,984	10,794	47,598	54,706
Motor vehicles and equipment	9	11	419,021	868,526	19,765	20,023	6,035	8,493	6,003	38,720	171,304
Instruments and related products	6	6	28,230	30,472	2,237	2,644	1,267	—	—	16,479	6,576
Transportation and public utilities	10	10	26,730	24,526	793	797	336	8	—	14,627	168
Wholesale and retail trade	90	110	677,814	984,142	84,517	91,249	40,090	12,966	12,859	24,440	91,065
Wholesale trade	75	88	497,189	830,096	64,357	70,327	30,151	11,842	11,735	20,834	83,266
Drugs, chemicals, and allied products	19	22	152,078	285,531	17,626	18,415	7,747	1,631	1,610	2,463	11,043
Retail trade	14	18	166,959	144,738	19,664	20,412	9,717	1,124	1,124	748	6,892
Finance, insurance, and real estate	51	62	152,584	12,783	4,138	5,265	1,872	1,104	580	8,804	3,299
Banking											
Credit agencies other than banks	9	9	70,741	8,326	3,463	3,492	1,489	33	33	131	140
Holding and other investment companies, except bank holding companies	21	23	48,115	1,871	681	923	68	1,021	504	3,528	2,506
Services	51	60	96,629	102,252	12,024	13,889	6,521	1,149	1,124	12,169	25,928
Business services	25	28	67,664	66,324	9,560	9,732	5,201	924	924	5,656	19,975
Amusement and recreational services	6	8	1,013	6,134	—42	266	87	—	—	1,836	943
Nature of business not allocable	11	12	3,823	4,530	—1,032	124	54	—	—	130	530
Inactive	96	125	25,043	—	—	—	—	2	—	134	2

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America—Continued											
Panama (Excluding Canal Zone)											
All industries	173	397	6,076,049	4,584,315	735,456	755,102	56,045	302,863	192,462	981,837	1,747,689
Mining	8	16	525,892	389,629	83,768	84,136	8,126	2,402	1,609	33,071	58,646
Construction	8	28	652,546	774,487	114,516	114,593	8,317	6,960	2,934	57,166	91,685
Manufacturing	23	31	1,005,028	809,683	127,397	135,844	15,353	39,145	39,139	118,726	514,415
Chemicals and allied products	10	17	603,657	262,745	104,875	104,951	13,110	39,045	39,039	21,352	103,749
Transportation and public utilities	20	41	570,465	539,381	56,148	59,009	821	60,344	18,127	284,837	115,505
Water transportation	16	34	443,064	461,128	42,662	45,297	732	59,940	17,723	211,294	109,328
Wholesale and retail trade	49	71	1,403,891	1,810,724	208,535	215,041	14,115	75,467	58,626	161,749	778,328
Wholesale trade	43	59	1,301,006	1,700,729	186,157	192,603	12,370	69,831	54,066	144,578	720,794
Drugs, chemicals, and allied products	12	15	127,295	144,535	47,725	47,725	3,138	29,173	19,326	15,478	83,288
Retail trade	4	5	7,778	12,879	2,165	2,217	137	—	—	1,466	5,881
Finance, insurance, and real estate	49	69	1,674,421	152,715	133,454	133,753	6,083	108,534	67,682	214,390	137,100
Banking	5	6	81,506	6,319	1,248	1,367	483	2,000	633	42,180	18,149
Credit agencies other than banks	11	11	1,049,004	10,758	40,494	40,524	222	3,694	860	47,864	14,781
Holding and other investment companies, except bank holding companies	27	36	288,556	62,820	46,466	46,538	5,177	33,095	22,557	63,362	33,205
Services	25	29	192,750	95,970	9,180	9,479	3,188	4,213	4,158	104,574	45,928
Business services	19	22	166,782	57,612	3,454	3,746	876	1,063	1,017	103,765	40,087
Nature of business not allocable	11	12	14,803	4,124	—33	431	41	1,275	186	12	1,504
Inactive	57	93	25,132	—	—	—	—	4,524	—	—	4,524
Peru											
All industries	76	112	284,177	352,178	46,065	48,296	17,903	8,749	8,158	10,801	46,891
Mining	6	7	22,738	19,673	7,212	7,300	2,304	349	349	3,868	1,002
Oil and gas extraction	3	4	7,141	3,456	835	923	329	46	46	251	704
Manufacturing	30	35	143,401	227,196	16,523	16,865	4,869	4,189	3,890	3,559	37,662
Food and kindred products	3	3	7,791	23,546	1,456	1,456	357	298	298	—	732
Chemicals and allied products	13	15	41,736	49,973	2,985	3,198	745	1,088	1,067	2,479	4,002
Primary metal industries	3	3	17,902	26,994	3,961	3,961	1,364	1,169	1,169	71	1,757
Machinery, except electrical	3	4	4,895	5,268	1,163	1,163	366	190	190	760	265
Wholesale and retail trade	25	26	57,584	71,409	13,482	13,686	6,436	2,996	2,885	952	5,567
Wholesale trade	21	22	29,859	33,146	4,610	4,697	1,561	816	705	952	3,162
Drugs, chemicals, and allied products	7	8	10,502	14,785	2,097	2,144	682	590	504	435	2,236
Retail trade	4	4	27,725	38,263	8,871	8,989	4,874	2,180	2,180	—	2,405
Finance, insurance, and real estate	8	8	4,714	352	—1,393	95	33	71	41	431	404
Holding and other investment companies, except bank holding companies	3	3	682	91	23	41	15	54	24	—	24
Services	8	9	43,767	33,313	9,905	10,013	4,223	1,144	993	1,991	2,257
Business services	4	5	25,938	27,554	9,890	9,891	4,187	1,144	993	1,218	2,223
Nature of business not allocable	*	*	62	—	113	113	39	—	—	—	—
Inactive	17	23	11,056	—	—	—	—	—	—	—	—
Venezuela											
All industries	187	406	2,611,922	2,405,864	236,961	248,653	69,220	102,424	70,466	161,605	626,231
Mining	7	8	108,223	35,527	4,226	5,462	2,732	1,847	1,243	869	4,529
Oil and gas extraction	7	8	108,223	35,527	4,226	5,462	2,732	1,847	1,243	869	4,529
Construction	5	5	49,433	15,121	1,348	1,882	585	—	—	1,644	2,300
Manufacturing	88	139	1,390,877	1,674,540	140,393	145,877	42,062	41,027	31,091	117,657	426,151
Food and kindred products	16	25	158,218	283,464	24,261	24,551	7,920	5,315	5,101	17,363	31,902
Chemicals and allied products	30	38	248,912	253,956	35,410	36,253	9,165	4,739	4,051	34,698	49,455
Primary metal industries	3	6	113,855	79,410	15,525	15,525	906	163	163	14,889	23,176
Machinery, except electrical	4	5	56,900	47,670	8,390	8,390	3,429	4,163	3,182	6,189	4,628
Electrical and electronic equipment	9	12	155,254	134,105	14,160	15,319	6,274	4,447	4,044	33,518	18,145
Transportation and public utilities	3	3	17,102	8,557	1,588	1,588	459	644	217	1,319	891
Wholesale and retail trade	72	110	684,966	538,665	70,457	74,347	17,422	53,390	32,902	33,128	142,161
Wholesale trade	63	88	442,720	362,570	53,510	57,382	11,851	45,588	25,339	25,449	117,477
Drugs, chemicals, and allied products	15	19	73,503	54,015	21,559	22,329	2,283	36,982	18,284	1,591	43,688
Retail trade	9	19	233,691	174,532	15,541	15,559	5,382	6,924	6,684	6,375	23,230
Finance, insurance, and real estate	26	41	226,248	37,891	7,403	7,484	1,451	2,061	1,621	5,433	35,182
Credit agencies other than banks	8	11	125,518	4,386	1,538	1,538	428	385	271	854	1,266
Insurance	3	5	28,999	14,775	365	365	10	—	—	—	117
Holding and other investment companies, except bank holding companies	6	7	12,476	1,760	1,218	1,218	71	594	594	903	867
Services	20	26	94,134	84,598	11,232	11,693	4,418	3,454	3,392	1,332	9,057
Business services	13	15	70,164	63,012	8,804	9,044	3,488	3,040	3,040	1,194	7,917
Nature of business not allocable	5	6	26,374	—	—6	(2)	—	—	—	—	5,568
Inactive	53	64	8,163	—	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Western Hemisphere, Total											
All industries	276	657	14,116,669	26,176,963	934,502	1,125,592	251,539	470,148	316,411	5,110,610	5,490,246
Agriculture, forestry, and fishing	3	3	10,313	5,941	163	169	9	—	—	863	—
Mining	10	19	431,404	1,319,273	23,764	35,125	2,022	5,000	4,396	452,659	251,659
Manufacturing	24	31	568,986	709,476	73,917	85,038	3,610	15,762	15,113	287,282	153,041
Food and kindred products	4	4	20,384	25,730	3,308	3,308	23	440	45	414	6,827
Chemicals and allied products	6	9	84,722	53,530	18,012	18,461	1,713	11,000	11,000	12,730	17,484
Petroleum (including integrated) and coal products	3	4	372,236	606,634	54,359	58,320	1,470	4,000	4,000	249,336	118,925
Transportation and public utilities	25	42	618,031	1,816,905	74,097	92,438	1,326	69,130	57,486	1,665,991	811,188
Water transportation	18	24	536,441	1,741,930	54,401	71,428	1,095	59,080	50,205	1,641,627	791,475
Wholesale and retail trade	42	68	4,297,107	20,241,152	507,182	511,362	222,199	139,159	87,834	756,305	1,065,432
Wholesale trade	34	57	4,117,345	19,696,656	472,145	475,344	213,659	117,159	65,834	754,909	1,034,358
Drugs, chemicals, and allied products	5	6	156,313	144,734	26,181	26,637	757	6,996	6,518	703	20,491
Retail trade	7	7	26,687	64,781	1,600	2,581	—	—	—	153	517
Finance, insurance, and real estate	203	324	7,527,132	1,870,633	231,607	374,544	19,674	239,749	150,570	1,887,293	2,947,639
Banking	19	22	1,262,605	125,501	13,111	13,871	2,259	8,460	1,508	303,306	329,060
Credit agencies other than banks	80	93	4,060,412	267,004	25,481	70,285	13,092	25,936	14,356	345,731	1,449,474
Insurance	72	88	643,137	362,057	142,933	143,855	630	128,484	60,248	130,610	164,113
Holding and other investment companies, except bank holding companies	48	72	1,093,107	906,281	20,962	105,851	3,580	76,810	74,399	908,248	978,998
Services	37	50	308,686	94,171	8,964	11,996	1,844	1,348	1,011	30,313	20,380
Business services	26	30	178,618	22,152	3,766	4,320	634	575	452	26,489	17,092
Nature of business not allocable	13	*	257,797	21,282	540	650	142	—	—	29,889	223,653
Inactive	71	98	14,353	—	—	—	—	—	—	—	272
The Bahamas											
All industries	100	207	6,028,197	20,716,847	536,806	639,352	225,351	228,984	169,811	2,794,920	2,580,806
Mining	4	10	188,383	64,170	25,760	26,017	1,983	5,000	4,396	16,437	21,301
Oil and gas extraction	4	10	188,383	64,170	25,760	26,017	1,983	5,000	4,396	16,437	21,301
Manufacturing	9	12	441,043	596,532	57,958	64,268	1,747	4,440	4,045	261,725	129,715
Transportation and public utilities	12	16	330,334	1,578,025	56,683	56,862	1,052	36,150	35,932	1,374,238	755,131
Water transportation	8	9	299,044	1,517,621	47,185	47,347	1,052	35,000	35,000	1,358,260	746,593
Wholesale and retail trade	19	*	3,276,598	17,440,535	389,864	392,497	217,749	92,668	48,228	193,572	342,238
Wholesale trade	14	25	3,115,877	16,929,385	354,443	357,076	209,471	70,668	26,228	193,468	312,393
Drugs, chemicals, and allied products	3	3	41,428	99,953	16,597	16,597	700	4,600	4,600	139	15,079
Retail trade	5	5	11,510	42,599	2,581	2,581	—	—	—	60	430
Finance, insurance, and real estate	36	58	1,681,133	983,403	4,625	95,203	2,053	90,671	77,155	931,089	1,317,368
Banking	10	13	1,033,495	111,768	9,419	10,007	1,615	7,906	954	165,608	325,613
Credit agencies other than banks	8	8	238,076	22,533	7,004	7,004	214	1,910	1,910	3,770	33,366
Insurance	6	7	23,408	8,016	831	1,392	99	5,325	934	396	6,524
Holding and other investment companies, except bank holding companies	16	24	337,671	835,774	—7,166	75,799	122	75,530	73,357	760,981	929,983
Services	18	22	66,862	52,167	1,726	4,296	767	55	55	17,619	14,783
Business services	14	14	30,208	11,315	1,690	1,898	31	55	55	17,516	12,747
Nature of business not allocable	4	*	23,570	—	58	73	—	—	—	—	1
Inactive	43	48	11,550	—	—	—	—	—	—	—	270
Bermuda											
All industries	145	257	2,701,677	4,876,357	365,198	388,340	9,319	206,193	126,156	1,486,879	1,168,008
Mining	6	6	242,419	1,248,572	—1,856	8,896	10	—	—	430,851	224,620
Manufacturing	6	6	63,739	45,670	18,227	18,325	1,682	11,250	11,002	10,627	13,596
Transportation and public utilities	12	16	136,141	196,114	23,210	27,485	80	24,080	15,205	110,402	33,476
Water transportation	10	13	128,661	193,154	19,553	23,828	38	24,080	15,205	109,622	33,296
Wholesale and retail trade	19	27	1,000,914	2,771,062	118,222	118,682	4,379	46,492	39,607	561,640	720,805
Finance, insurance, and real estate	109	149	1,182,536	595,315	203,290	210,376	2,767	123,872	59,868	362,182	171,018
Credit agencies other than banks	7	7	89,140	18,889	14,037	14,275	2,222	—	—	15,342	2,731
Insurance	67	80	617,314	352,457	141,678	142,038	531	123,159	59,314	130,215	157,589
Holding and other investment companies, except bank holding companies	13	24	123,230	16,054	12,260	13,651	73	159	—	19,447	6,080
Services	11	13	63,603	18,532	3,993	4,455	400	499	474	1,758	3,525
Business services	5	5	9,301	1,388	1	348	75	—	—	1,139	2,705
Nature of business not allocable	5	*	10,217	1,076	97	105	—	—	—	9,402	965
Inactive	21	33	1,859	—	—	—	—	—	—	—	2
Netherlands Antilles											
All industries	128	153	5,260,941	497,760	26,590	86,101	16,058	26,000	14,029	809,097	1,723,994
Manufacturing	4	4	15,882	10,590	274	718	—	—	—	4,615	5,824
Finance, insurance, and real estate	101	109	4,641,633	288,172	22,051	67,307	14,473	25,206	13,547	593,963	1,459,229
Banking	4	4	201,977	1,770	751	922	263	—	—	133,385	2,324
Credit agencies other than banks	72	78	3,733,196	225,582	4,439	49,006	10,656	24,026	12,446	326,620	1,41[illegible],377
Holding and other investment companies, except bank holding companies	20	21	631,890	54,448	15,881	16,396	3,385	1,121	1,042	127,815	42,921
Services	13	14	173,578	20,219	2,866	2,866	677	794	482	10,935	2,072
Business services	10	11	139,109	9,449	2,074	2,074	528	520	397	7,834	1,641
Nature of business not allocable	4	5	221,673	20,205	353	441	142	—	—	19,488	222,566
Inactive	11	13	944	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe, Total											
All industries	501	8,333	108,544,288	137,780,393	8,593,216	10,103,995	3,079,581	3,304,101	2,441,837	15,234,492	29,620,227
Agriculture, forestry, and fishing	12	28	55,763	42,651	—142	4,080	1,799	276	107	1,077	6,199
Mining	34	78	571,260	2,437,760	30,049	51,135	17,515	3,928	3,264	54,345	49,056
Metal mining	5	9	102,762	92,515	16,980	17,816	6,435	111	111	31,305	4,124
Oil and gas extraction	29	61	460,754	2,336,538	10,444	30,079	10,078	1,563	1,552	18,794	42,211
Construction	33	75	645,027	1,293,010	11,244	27,710	8,625	1,419	832	28,275	50,133
Manufacturing	315	2,391	57,149,422	83,857,064	5,268,995	6,116,213	087,633	1,871,352	1,268,802	6,925,669	16,119,547
Food and kindred products	45	240	3,197,455	5,406,032	276,065	339,727	131,169	83,393	78,376	117,750	186,045
Chemicals and allied products	95	524	8,027,669	10,795,119	1,222,501	1,279,719	485,082	259,241	208,378	762,069	1,771,963
Petroleum (including integrated) and coal products	13	44	11,147,444	20,192,065	1,016,861	1,118,386	203,229	401,914	338,815	2,587,159	8,795,797
Primary metal industries	19	60	965,083	1,077,369	12,758	76,584	26,704	9,922	8,112	96,643	203,337
Machinery, except electrical	93	272	7,968,312	8,132,931	1,292,733	1,395,278	577,750	371,795	236,463	756,219	1,504,528
Electrical and electronic equipment	47	241	5,867,314	8,776,576	623,296	673,893	221,085	175,306	158,109	514,061	778,365
Motor vehicles and equipment	19	85	7,374,485	15,223,111	—51,932	140,760	52,325	295,120	39,149	793,389	883,445
Instruments and related products	34	102	2,494,337	2,588,403	196,009	244,047	88,281	57,744	56,903	438,860	664,753
Transportation and public utilities	51	134	1,226,816	1,036,915	38,512	104,315	12,628	59,395	40,511	465,121	498,432
Water transportation	17	40	677,492	386,621	2,521	57,119	5,138	57,783	39,187	312,882	232,059
Wholesale and retail trade	286	2,109	21,070,832	37,753,267	1,754,834	2,123,199	573,048	583,605	495,856	2,365,386	7,548,403
Wholesale trade	259	1,683	18,227,738	33,852,216	1,551,116	1,845,769	482,363	488,252	420,263	2,093,824	7,263,552
Drugs, chemicals, and allied products	61	298	2,384,589	3,476,446	356,357	371,614	95,513	142,808	127,325	226,748	1,034,254
Retail trade	61	348	2,097,619	2,516,272	113,061	174,533	72,295	76,317	57,779	76,710	151,332
General merchandise stores	4	8	1,126,470	323,053	106,453	120,001	51,833	60,117	50,042	9,959	45,492
Finance, insurance, and real estate	232	838	22,053,370	5,084,778	786,103	899,567	93,744	559,734	429,366	4,470,247	3,906,951
Banking	29	69	11,438,211	1,160,797	44,939	75,364	22,907	10,666	7,405	2,564,369	2,000,500
Credit agencies other than banks	61	162	4,240,644	790,586	93,683	106,806	14,620	22,125	20,371	791,187	825,305
Insurance	26	57	772,038	255,026	27,057	34,981	10,069	3,128	3,054	35,717	9,767
Holding and other investment companies, except bank holding companies	150	321	4,650,115	2,597,201	597,894	650,259	40,375	516,541	392,971	924,486	948,309
Services	214	861	5,187,117	5,517,478	693,461	764,579	280,520	219,901	201,059	913,778	1,325,872
Business services	173	510	3,660,513	3,693,697	587,451	611,937	215,693	182,528	171,263	700,239	726,058
Amusement and recreational services	14	128	158,285	255,945	23,343	24,547	5,826	5,673	2,734	15,574	60,561
Nature of business not allocable	77	162	232,451	757,470	10,159	13,196	4,069	3,035	2,040	9,453	112,037
Inactive	305	1,657	352,230	—	—	—	—	1,456	—	1,141	3,597
Austria											
All industries	107	143	926,546	1,352,969	99,005	102,933	39,087	31,827	26,668	32,253	157,451
Manufacturing	27	33	319,671	594,148	35,192	37,031	12,596	10,291	9,459	9,698	58,591
Chemicals and allied products	6	6	5,152	14,066	—188	315	123	86	86	156	928
Machinery, except electrical	6	6	44,350	53,955	6,709	6,709	2,566	473	385	3,573	2,483
Electrical and electronic equipment	3	5	69,758	96,071	6,997	7,267	2,620	1,012	1,012	2,025	2,826
Wholesale and retail trade	59	*	242,578	595,955	41,489	43,362	17,876	9,904	6,419	12,783	68,568
Wholesale trade	53	63	234,256	577,058	40,972	42,372	17,446	9,591	6,158	12,723	67,739
Drugs, chemicals, and allied products	13	14	18,488	37,523	5,631	5,711	2,535	2,276	1,095	5,980	6,175
Retail trade	6	7	8,305	18,843	516	988	429	313	261	6	829
Finance, insurance, and real estate	7	7	225,055	22,966	322	441	—	—	—	221	5,718
Services	15	16	138,004	138,493	21,270	21,365	8,258	11,347	10,531	9,548	24,152
Business services	10	10	118,791	125,519	19,826	19,921	7,636	10,258	9,803	9,548	22,721
Inactive	12	13	124	—	—	—	—	27	—	—	27
Belgium											
All industries	248	490	7,221,508	8,191,015	429,264	548,639	187,352	95,671	74,956	861,786	2,033,250
Construction	4	4	9,117	11,788	26	297	181	—	—	25	324
Manufacturing	111	168	4,165,263	5,616,361	305,507	395,648	130,666	67,941	50,116	579,307	1,587,632
Food and kindred products	11	13	103,245	162,963	225	3,954	1,480	1,338	280	12,099	6,276
Chemicals and allied products	34	43	847,987	1,236,179	139,142	140,687	54,661	18,578	17,847	203,011	454,736
Petroleum (including integrated) and coal products	4	5	1,039,797	1,336,621	530	40,098	799	—	—	170,894	750,201
Machinery, except electrical	18	18	220,190	440,541	20,784	34,345	13,207	10,099	8,908	81,405	78,902
Electrical and electronic equipment	9	13	711,234	809,459	55,244	67,457	24,881	8,518	6,376	18,171	95,299
Motor vehicles and equipment	3	3	212,685	484,259	—4,104	2,276	—	10,369	—	5,608	59,280
Instruments and related products	5	7	67,711	65,979	3,873	4,391	1,475	—	—	21,276	15,772
Transportation and public utilities	9	9	39,031	19,978	1,837	1,995	459	7	3	10,228	1,100
Wholesale and retail trade	104	150	1,237,500	1,923,678	60,806	82,115	29,969	14,569	11,819	109,890	332,705
Wholesale trade	91	129	1,012,625	1,531,716	68,261	73,913	28,693	13,938	11,241	89,202	298,325
Drugs, chemicals, and allied products	21	31	155,989	182,667	16,868	17,590	7,012	3,524	3,373	49,990	36,641
Retail trade	15	16	204,120	367,146	—7,283	7,492	1,095	428	375	17,532	17,058
Finance, insurance, and real estate	27	49	1,349,497	152,983	2,170	8,311	2,191	468	468	74,839	52,642
Banking	5	5	1,070,753	120,541	1,739	3,938	965	—	—	43,766	22,076
Credit agencies other than banks	6	9	171,807	19,815	1,639	1,729	406	340	340	6,979	7,245
Insurance	5	6	13,785	1,895	747	747	282	—	—	650	99
Holding and other investment companies, except bank holding companies	7	14	55,820	3,067	—3,160	647	106	128	128	1,911	18,157
Services	47	58	366,272	409,125	55,034	56,208	22,305	12,686	12,550	86,389	58,752
Business services	32	38	268,796	248,050	53,836	54,494	20,233	12,618	12,550	39,185	39,723
Amusement and recreational services	6	6	642	3,454	14	68	(2)	68	—	937	708
Nature of business not allocable	10	*	40,239	56,610	3,958	4,066	1,583	—	—	320	41
Inactive	29	39	13,665	—	—	—	—	—	—	736	(2)

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Denmark											
All industries	106	155	1,368,813	2,577,484	138,723	160,825	24,561	16,734	16,366	58,347	438,484
Manufacturing	26	31	382,518	778,051	76,436	77,542	10,325	3,112	3,112	7,289	16,855
Food and kindred products	8	10	56,340	107,681	5,983	5,983	2,115	458	458	2,427	1,569
Chemicals and allied products	5	5	18,484	48,800	4,203	4,297	1,556	606	606	47	3,174
Machinery, except electrical	4	4	8,625	6,704	392	484	129	—	—	1,863	303
Electrical and electronic equipment	4	5	56,108	66,606	3,189	3,644	1,325	272	272	1,122	3,743
Transportation and public utilities	3	3	4,169	2,168	—84	3	—	—	—	174	45
Wholesale and retail trade	61	*	597,815	1,055,867	32,962	51,076	5,603	5,588	5,308	49,951	399,074
Wholesale trade	56	62	576,912	1,013,327	33,596	50,712	5,507	5,414	5,232	49,580	396,886
Drugs, chemicals, and allied products	12	12	17,688	16,010	2,010	2,220	328	109	109	2,339	438
Retail trade	8	9	17,391	36,963	—675	324	64	175	77	371	2,162
Finance, insurance, and real estate	8	9	78,972	241,512	107	669	377	157	157	222	381
Holding and other investment companies, except bank holding companies	6	6	78,948	241,512	87	649	377	157	157	96	381
Services	18	18	126,695	124,167	24,018	26,251	8,185	7,871	7,783	675	21,567
Business services	8	8	120,969	110,444	25,808	25,947	8,077	7,783	7,751	219	19,599
Amusement and recreational services	6	6	287	3,355	44	81	32	—	—	249	1,197
Inactive	14	18	3,767	—	—	—	—	—	—	—	—
France (Including Andorra)											
All industries	298	1,008	14,754,379	22,780,568	1,082,932	1,252,115	480,084	180,949	168,584	1,072,736	2,003,847
Agriculture, forestry, and fishing	3	5	5,256	2,869	361	367	91	—	—	25	1,517
Mining	3	5	41,747	32,610	796	1,017	401	—	—	1,607	4,790
Oil and gas extraction	3	5	41,747	32,610	796	1,017	401	—	—	1,607	4,790
Construction	11	12	43,718	61,642	2,843	2,986	1,430	559	61	8,771	9,232
Manufacturing	179	364	9,986,682	17,710,713	928,742	1,034,573	380,526	142,776	135,849	690,568	1,473,024
Food and kindred products	20	45	499,633	752,927	24,474	34,777	12,442	8,421	6,104	16,153	18,381
Chemicals and allied products	50	79	1,193,371	1,774,565	168,672	180,995	70,813	13,393	12,040	101,813	122,381
Petroleum (including integrated) and coal products	3	4	2,221,427	4,192,913	265,246	265,246	22,296	18,356	18,356	173,268	581,057
Primary metal industries	4	6	48,412	71,226	2,354	3,064	1,994	979	979	2,780	9,240
Machinery, except electrical	31	41	2,016,833	1,875,494	254,850	280,280	145,964	64,419	63,738	191,781	322,140
Electrical and electronic equipment	19	37	1,006,138	1,440,485	93,628	96,272	43,748	14,562	13,545	92,929	122,271
Motor vehicles and equipment	10	13	1,087,594	5,542,276	—10,583	16,060	9,537	2,319	2,235	12,872	63,616
Instruments and related products	13	14	393,523	394,703	40,593	42,885	17,794	6,939	6,939	32,545	83,514
Transportation and public utilities	7	9	53,077	137,006	483	670	322	87	46	144	167
Wholesale and retail trade	132	288	2,620,228	4,001,868	88,716	136,363	56,689	18,057	15,894	173,991	369,731
Wholesale trade	115	191	2,380,840	3,583,071	75,924	120,536	51,356	14,597	13,275	163,483	344,770
Drugs, chemicals, and allied products	25	35	342,807	497,072	30,167	33,068	17,715	8,235	8,235	18,007	99,622
Retail trade	25	92	229,786	403,467	10,874	13,896	4,344	3,091	2,250	9,803	23,737
Finance, insurance, and real estate	59	121	1,407,934	236,474	8,043	13,147	6,188	3,133	1,585	58,660	30,726
Banking	7	7	1,069,345	126,738	6,425	6,425	3,100	1,235	932	17,601	21,325
Credit agencies other than banks	11	19	199,504	25,279	—270	2,147	1,068	—	—	2,205	1,230
Insurance	3	4	4,288	411	117	126	24	—	—	1,013	—
Holding and other investment companies, except bank holding companies	16	25	33,249	3,806	—289	503	181	116	44	14,328	2,156
Services	63	108	559,335	579,558	53,041	61,964	33,978	16,311	15,128	138,357	112,698
Business services	42	60	415,340	447,148	47,680	52,627	31,271	15,102	14,207	131,058	91,039
Amusement and recreational services	10	12	31,579	24,073	3,143	3,451	724	32	32	5	5,532
Nature of business not allocable	18	22	13,079	17,828	—93	1,029	459	22	22	598	1,961
Inactive	51	74	23,323	—	—	—	—	3	—	16	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Italy (Including San Marino)											
All industries	**249**	**620**	**11,010,038**	**12,463,401**	**345,326**	**505,363**	**148,673**	**76,086**	**65,520**	**454,594**	**2,116,374**
Agriculture, forestry, and fishing	**3**	**4**	**12,049**	**11,720**	**2,101**	**2,468**	**1,240**	**248**	**80**	**59**	**2,118**
Mining	**5**	**5**	**20,296**	**26,173**	**1,995**	**2,255**	**1,157**	**222**	**222**	**10,376**	**1,389**
Construction	**5**	**7**	**93,507**	**70,533**	**1,596**	**2,165**	**566**	**180**	**180**	**4,043**	**1,883**
Manufacturing	**141**	**266**	**5,141,863**	**6,867,436**	**286,632**	**367,503**	**101,803**	**65,370**	**56,447**	**277,358**	**1,022,554**
Food and kindred products	17	34	460,545	749,142	13,984	25,071	11,714	2,974	2,432	7,371	19,717
Chemicals and allied products	37	51	663,141	846,557	22,151	42,241	17,568	8,870	4,094	25,655	109,469
Petroleum (including integrated) and coal products	3	4	536,288	972,419	32,536	32,536	6,931	—	—	50,076	532,092
Primary metal industries	4	7	89,198	123,159	9,921	11,144	5,729	2,176	1,120	5,449	37,377
Machinery, except electrical	13	17	794,493	660,396	95,271	102,803	6,223	35,262	34,843	24,101	131,383
Electrical and electronic equipment	18	37	728,474	1,846,408	40,819	50,825	16,672	4,463	4,343	35,161	53,480
Motor vehicles and equipment	7	17	166,618	150,573	2,389	10,323	2,864	294	135	941	2,300
Instruments and related products	7	10	428,986	366,719	3,829	17,472	5,979	3,600	3,600	28,816	38,486
Transportation and public utilities	**8**	**8**	**53,756**	**22,793**	**314**	**2,285**	**367**	**—**	**—**	**5,894**	**239**
Wholesale and retail trade	**96**	**159**	**2,604,449**	**4,774,753**	**35,408**	**88,419**	**27,376**	**2,595**	**1,861**	**140,746**	**681,648**
Wholesale trade	81	123	2,398,738	4,451,988	31,959	83,061	24,120	2,070	1,680	132,193	668,973
Drugs, chemicals, and allied products	24	27	467,729	358,824	22,029	27,169	10,543	226	202	6,404	23,982
Retail trade	18	32	201,164	291,058	3,254	5,144	3,194	525	181	8,486	12,675
Finance, insurance, and real estate	**24**	**32**	**2,666,902**	**285,031**	**10,388**	**14,027**	**4,284**	**2,875**	**2,783**	**14,025**	**6,062**
Credit agencies other than banks	7	8	419,491	58,419	4,874	5,931	2,147	502	502	9,093	1,328
Holding and other investment companies, except bank holding companies	5	5	1,154	74	—76	48	12	51	15	16	51
Services	**41**	**57**	**396,865**	**396,209**	**6,333**	**25,439**	**11,618**	**4,596**	**3,947**	**1,226**	**400,331**
Business services	21	27	136,630	93,819	12,678	13,630	6,362	3,539	3,513	602	6,682
Amusement and recreational services	8	14	16,908	22,045	1,054	1,139	537	624	(2)	—	6,005
Nature of business not allocable	**6**	**8**	**15,408**	**8,752**	**559**	**802**	**263**	**—**	**—**	**667**	**149**
Inactive	**53**	**74**	**4,944**	**—**	**—**	**—**	**—**	**—**	**—**	**199**	**—**
Netherlands											
All industries	**234**	**607**	**6,988,128**	**8,874,367**	**896,764**	**978,134**	**330,784**	**173,811**	**152,121**	**1,750,682**	**2,801,807**
Construction	**6**	**9**	**13,872**	**52,689**	**1,099**	**1,341**	**451**	**145**	**123**	**1,016**	**1,073**
Manufacturing	**108**	**186**	**4,224,393**	**6,144,580**	**581,943**	**630,885**	**202,750**	**102,768**	**87,729**	**808,576**	**1,548,111**
Food and kindred products	15	29	306,945	573,015	12,338	23,660	10,740	4,489	3,787	25,313	17,302
Chemicals and allied products	30	46	1,080,407	1,433,210	311,374	311,700	124,116	65,068	55,009	184,069	249,520
Petroleum (including integrated) and coal products	6	7	1,280,252	2,260,309	97,075	107,537	2,787	268	268	423,707	895,756
Primary metal industries	4	6	80,663	106,210	1,867	2,764	1,071	—	—	3,494	90,733
Machinery, except electrical	14	16	392,584	351,170	72,423	82,339	33,910	15,337	15,337	33,883	83,637
Electrical and electronic equipment	8	12	130,522	184,320	30,029	30,708	9,109	7,897	5,546	13,830	35,178
Motor vehicles and equipment	4	4	98,210	218,221	—1,070	2,617	895	1,703	722	9,228	15,939
Instruments and related products	7	12	360,941	295,180	35,438	36,934	7,285	1,196	834	70,593	59,651
Transportation and public utilities	**14**	**20**	**277,052**	**227,462**	**14,344**	**17,124**	**4,217**	**2,840**	**2,817**	**114,836**	**78,478**
Water transportation	6	8	106,866	143,709	14,180	14,192	3,150	2,601	2,601	11,067	3,009
Wholesale and retail trade	**101**	**163**	**1,030,127**	**1,977,903**	**214,937**	**231,370**	**97,479**	**63,732**	**58,744**	**162,159**	**495,355**
Wholesale trade	90	138	961,675	1,768,670	213,655	226,059	95,018	61,568	57,371	156,772	476,702
Drugs, chemicals, and allied products	22	27	247,937	254,576	29,942	31,543	11,758	887	459	8,605	76,749
Retail trade	14	19	49,516	180,978	—50	3,405	1,652	2,064	1,272	1,448	4,759
Finance, insurance, and real estate	**49**	**70**	**1,098,142**	**126,064**	**8,638**	**17,904**	**3,970**	**1,504**	**380**	**599,604**	**619,545**
Credit agencies other than banks	22	27	768,934	72,217	2,684	8,103	1,296	666	380	524,467	552,283
Holding and other investment companies, except bank holding companies	23	30	159,731	11,256	2,753	5,789	1,633	838	—	27,082	5,985
Services	**43**	**59**	**293,978**	**317,014**	**73,126**	**76,820**	**20,845**	**2,795**	**2,326**	**64,480**	**59,136**
Business services	27	36	171,685	113,050	56,285	57,982	14,747	2,316	2,154	19,599	42,571
Amusement and recreational services	6	9	57,116	87,499	9,010	9,010	1,756	119	—	1,023	10,645
Nature of business not allocable	**11**	**11**	**13,864**	**10,057**	**417**	**421**	**175**	**1**	**1**	**9**	**10**
Inactive	**56**	**84**	**6,527**	**—**	**—**	**—**	**—**	**26**	**—**	**—**	**—**

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Spain											
All industries	159	336	2,754,147	3,159,475	327,390	376,165	98,455	42,900	41,674	135,752	294,757
Agriculture, forestry, and fishing	3	4	6,729	4,268	281	409	139	—	—	778	124
Construction	4	5	33,601	42,787	1,725	2,063	403	—	—	630	2,690
Manufacturing	92	147	1,966,891	2,324,868	211,702	257,578	63,754	33,800	32,579	118,370	196,524
Food and kindred products	11	16	132,433	202,674	23,916	24,693	7,525	6,666	6,666	10,625	9,562
Chemicals and allied products	33	49	370,015	511,643	62,924	63,535	15,920	10,003	9,579	4,717	31,831
Machinery, except electrical	9	10	108,705	147,565	9,455	9,489	3,244	664	664	8,258	16,580
Electrical and electronic equipment	9	14	681,024	734,500	78,848	80,053	23,714	12,202	11,531	19,237	43,898
Motor vehicles and equipment	5	6	330,452	365,140	−13,717	27,512	436	31	31	5,434	38,086
Wholesale and retail trade	47	*	433,873	534,065	53,625	54,993	16,123	4,374	4,374	9,054	65,364
Wholesale trade	42	64	358,573	466,128	47,064	48,245	15,203	3,840	3,840	8,537	63,041
Drugs, chemicals, and allied products	7	8	11,902	13,705	1,656	1,656	207	118	118	104	2,798
Retail trade	5	12	65,494	58,937	5,696	5,882	734	444	444	496	1,804
Finance, insurance, and real estate	11	12	55,118	18,615	4,022	4,025	1,213	260	260	2,359	343
Credit agencies other than banks	3	4	48,262	15,696	3,745	3,746	1,102	247	247	13	281
Holding and other investment companies, except bank holding companies	3	3	4,764	576	214	216	91	13	13	698	62
Services	26	34	249,664	230,065	55,390	56,395	16,658	4,466	4,461	2,141	28,862
Business services	15	19	195,061	184,204	49,581	49,902	14,534	3,875	3,870	1,755	26,861
Amusement and recreational services	3	4	856	2,723	260	271	26	—	—	184	—
Nature of business not allocable	4	4	805	325	39	42	6	—	—	318	—
Inactive	38	48	1,193	—	—	—	—	—	—	76	—
Sweden											
All industries	153	323	2,303,494	3,001,249	248,213	336,088	105,738	33,231	31,218	219,775	457,581
Manufacturing	56	71	685,052	841,574	92,202	138,888	53,641	21,300	20,194	57,417	97,120
Food and kindred products	3	5	51,898	111,016	4,073	4,787	1,997	191	117	239	265
Chemicals and allied products	10	11	55,286	90,953	10,467	10,528	1,249	525	525	3,909	7,403
Primary metal industries	5	7	50,983	63,711	−29,675	13,612	6,606	—	—	11,943	7,380
Machinery, except electrical	15	17	294,126	295,632	84,528	85,198	38,094	14,981	14,981	13,337	47,524
Electrical and electronic equipment	4	7	97,531	87,266	18,868	18,871	3,795	4,356	4,356	6,753	9,605
Instruments and related products	4	4	11,622	22,886	542	542	52	162	162	1,363	2,783
Transportation and public utilities	5	5	7,137	14,922	−305	113	92	—	—	1,812	523
Wholesale and retail trade	77	113	1,431,565	2,039,602	130,058	167,609	42,556	6,973	6,200	119,614	342,242
Wholesale trade	67	88	1,185,983	1,622,813	99,643	136,575	40,484	6,973	6,200	25,300	313,196
Drugs, chemicals, and allied products	17	20	88,609	289,988	3,165	6,141	2,533	769	528	5,699	24,794
Retail trade	9	14	22,817	49,964	667	1,287	478	—	—	266	4,970
Finance, insurance, and real estate	10	13	71,517	5,246	8,499	9,229	132	37	37	27,704	3,135
Services	24	25	95,163	97,905	17,720	20,206	9,308	4,880	4,763	13,228	13,853
Business services	11	11	58,365	65,303	18,922	19,047	9,170	4,826	4,760	2,378	6,654
Amusement and recreational services	7	7	708	8,528	131	184	79	55	2	944	2,967
Nature of business not allocable	*	*	1,097	1,604	30	34	5	31	24	—	85
Inactive	41	88	9,506	—	—	—	—	10	—	—	215
Switzerland											
All industries	249	571	7,045,785	7,744,514	989,297	1,033,302	158,781	557,942	413,739	1,425,349	2,681,370
Mining	3	3	937	768	33	37	6	—	—	(2)	—
Oil and gas extraction	3	3	937	768	33	37	6	—	—	(2)	—
Manufacturing	64	87	1,178,774	1,176,235	122,448	143,889	28,251	60,593	33,186	177,273	304,530
Food and kindred products	3	6	72,004	82,347	14,377	14,389	4,464	7,684	7,684	11,455	9,990
Chemicals and allied products	16	23	134,410	156,116	17,730	18,513	3,085	25,220	9,716	19,229	89,345
Machinery, except electrical	15	16	156,928	120,976	15,038	15,236	4,013	2,892	2,892	14,189	21,454
Electrical and electronic equipment	5	7	120,921	159,130	39,583	39,583	5,441	7,481	7,481	53,402	16,201
Instruments and related products	4	4	51,215	41,702	3,464	5,102	814	999	765	12,275	5,445
Transportation and public utilities	6	6	1,954	928	133	282	6	—	—	1	375
Wholesale and retail trade	113	174	2,521,905	4,784,367	427,228	440,321	61,222	192,364	173,694	748,679	1,798,984
Wholesale trade	101	138	2,282,426	4,291,740	398,323	410,639	56,988	179,576	162,077	724,165	1,767,069
Drugs, chemicals, and allied products	21	26	511,183	938,950	174,098	174,295	17,908	105,299	100,695	37,594	573,743
Retail trade	14	22	55,234	74,368	4,819	5,499	1,485	2,322	1,457	9,284	9,555
Finance, insurance, and real estate	99	145	2,417,192	745,572	257,062	261,889	18,906	223,319	128,676	305,866	324,629
Banking	10	10	763,176	83,673	23,361	23,499	1,553	4,667	2,866	2,430	9,668
Credit agencies other than banks	22	25	227,430	61,402	27,333	27,426	1,008	2,017	1,906	35,227	34,033
Holding and other investment companies, except bank holding companies	64	82	1,362,549	549,936	203,045	206,510	15,038	216,321	123,723	250,824	279,686
Services	73	100	895,055	1,013,161	178,942	183,414	50,079	79,653	76,171	191,222	241,460
Business services	56	71	829,094	984,379	175,990	178,975	48,857	77,209	74,826	165,214	221,831
Amusement and recreational services	6	7	1,035	2,838	76	100	44	194	36	347	358
Nature of business not allocable	*	*	18,395	19,158	2,936	2,951	226	1,926	1,926	2,234	11,259
Inactive	36	41	6,728	—	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
United Kingdom											
All industries	415	2,356	27,518,790	32,748,998	1,763,220	2,190,506	729,474	926,549	677,933	4,197,616	8,156,802
Agriculture, forestry, and fishing	4	5	24,527	17,734	−2,836	427	163	—	—	187	1,090
Mining	22	34	427,575	2,302,995	10,193	30,075	10,958	478	478	24,589	34,663
Metal mining	4	6	47,715	29,575	6,027	6,862	3,334	—	—	7,596	209
Oil and gas extraction	19	28	379,861	2,273,420	4,166	23,213	7,623	478	478	16,993	34,454
Construction	16	21	243,044	535,553	9,643	12,230	5,170	130	125	11,211	33,101
Manufacturing	233	518	14,192,456	20,416,218	1,158,447	1,359,911	500,056	588,927	422,827	2,471,075	5,364,478
Food and kindred products	26	36	884,546	1,445,311	73,215	79,085	35,058	14,355	14,169	13,819	42,626
Chemicals and allied products	59	94	1,940,574	2,708,419	248,498	251,747	115,065	47,460	46,144	111,783	293,719
Petroleum (including integrated) and coal products	8	8	3,381,961	6,422,803	318,293	360,875	66,151	290,858	230,270	1,518,716	3,735,408
Primary metal industries	14	21	244,506	342,597	16,885	17,257	6,419	392	249	8,312	15,693
Machinery, except electrical	54	65	1,658,059	1,892,512	273,151	299,768	126,353	111,711	71,937	218,048	377,363
Electrical and electronic equipment	32	50	639,493	829,824	57,443	63,855	23,863	17,797	12,674	87,448	118,877
Motor vehicles and equipment	13	24	2,535,629	3,670,872	−25,421	42,793	22,374	27,556	2,521	172,332	221,249
Instruments and related products	15	18	704,406	711,836	50,454	74,670	33,141	26,235	26,235	112,057	256,546
Transportation and public utilities	25	42	518,964	257,604	−6,649	49,232	5,417	55,470	36,775	198,437	168,180
Water transportation	11	17	429,951	164,374	−8,140	42,606	1,885	55,039	36,449	179,862	165,383
Wholesale and retail trade	145	355	3,478,107	5,214,805	190,814	253,718	99,052	68,799	35,989	426,269	1,800,574
Wholesale trade	129	264	2,548,334	4,507,895	130,346	167,242	54,856	29,445	10,390	404,591	1,760,589
Drugs, chemicals, and allied products	22	30	270,670	268,474	27,169	27,272	12,667	1,055	1,055	14,698	67,134
Retail trade	27	82	909,118	667,263	56,239	82,247	41,975	39,182	25,442	19,094	38,041
Finance, insurance, and real estate	105	212	7,128,872	2,456,278	266,625	336,032	39,397	174,397	155,504	695,742	484,552
Banking	16	27	3,243,186	265,794	−2,540	23,033	11,842	214	214	188,408	140,782
Credit agencies other than banks	22	40	1,134,421	408,643	10,286	12,462	3,091	555	289	91,705	25,855
Insurance	12	19	387,836	90,315	17,161	17,998	6,990	3,125	3,050	346	3,342
Holding and other investment companies, except bank holding companies	58	83	1,944,935	1,583,853	237,246	276,434	15,872	170,314	151,796	403,091	301,900
Services	98	203	1,223,763	1,534,724	136,124	147,849	68,811	36,377	26,236	369,481	265,555
Business services	72	129	659,119	783,513	54,558	59,656	26,874	8,865	2,554	303,655	170,685
Amusement and recreational services	11	29	33,041	60,078	7,187	7,396	1,886	3,387	1,998	8,292	20,106
Nature of business not allocable	19	33	18,021	13,086	858	1,032	451	582	(2)	617	1,255
Inactive	211	933	263,462	—	—	—	—	1,390	—	11	3,355
West Germany											
All industries	309	1,019	20,322,836	29,368,699	1,798,620	2,082,730	679,259	989,402	618,960	1,972,457	4,978,501
Agriculture, forestry, and fishing	3	3	2,147	1,264	−223	78	27	28	28	235	615
Mining	4	4	5,035	8,285	2,120	2,123	600	550	550	2	1,454
Oil and gas extraction	4	4	5,035	8,285	2,120	2,123	600	550	550	2	1,454
Construction	9	10	27,323	137,943	−11,414	898	285	320	256	1,807	799
Manufacturing	173	349	13,205,248	19,305,754	1,345,447	1,504,293	562,344	750,114	399,235	1,439,849	3,828,007
Food and kindred products	16	26	487,708	1,071,567	107,713	113,165	40,642	35,108	34,969	8,296	50,501
Chemicals and allied products	36	58	1,315,140	1,587,931	195,881	202,998	65,290	68,438	51,949	58,639	265,741
Petroleum (including integrated) and coal products	5	6	2,081,338	3,721,097	223,617	227,478	93,061	81,020	79,561	193,998	1,920,628
Primary metal industries	6	7	318,396	220,249	−7,916	9,420	2,335	4,957	4,957	53,221	29,892
Machinery, except electrical	38	56	2,263,648	2,276,629	458,985	477,478	203,800	115,956	22,778	163,617	421,489
Electrical and electronic equipment	20	34	1,341,117	2,133,080	172,458	180,540	57,043	87,169	82,714	109,705	227,262
Motor vehicles and equipment	6	9	2,762,903	4,424,764	−10,138	27,051	12,057	245,176	30,100	585,895	472,748
Instruments and related products	17	22	375,448	583,383	51,323	54,550	19,806	18,125	17,880	157,059	176,328
Transportation and public utilities	16	19	104,143	166,405	1,958	2,981	1,188	933	870	127,893	64,321
Water transportation	5	5	72,875	76,432	−511	149	2	144	138	121,685	61,657
Wholesale and retail trade	149	296	3,699,729	8,209,038	345,451	432,371	82,261	165,032	151,270	272,757	808,466
Wholesale trade	133	263	3,318,210	7,807,912	318,228	385,449	66,213	138,003	125,650	246,560	738,046
Drugs, chemicals, and allied products	21	28	118,500	480,440	23,134	23,470	10,043	9,302	5,858	10,657	54,654
Retail trade	19	24	309,397	324,867	37,686	46,748	16,007	26,921	25,620	9,914	32,367
Finance, insurance, and real estate	52	87	2,584,877	490,699	72,147	83,916	14,251	41,499	37,939	105,692	115,555
Banking	6	6	978,359	199,427	5,594	7,126	2,538	2,327	1,169	20,631	8,586
Credit agencies other than banks	13	14	816,374	87,177	23,881	25,183	6,260	14,850	13,988	28,313	32,668
Insurance	10	17	195,276	113,489	4,597	9,332	1,725	3	3	8,268	2,715
Holding and other investment companies, except bank holding companies	22	29	461,356	68,835	35,670	36,531	3,488	20,368	19,137	39,464	46,940
Services	75	118	611,720	452,723	43,883	55,786	18,223	30,509	28,800	21,851	62,558
Business services	54	72	505,166	346,735	42,800	48,753	16,257	27,975	27,124	14,924	44,933
Amusement and recreational services	8	17	11,628	34,117	1,883	2,286	563	1,157	637	2,970	11,230
Nature of business not allocable	25	35	78,434	596,588	−748	286	79	416	11	2,372	96,726
Inactive	66	100	4,181	—	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporation	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Africa, Total											
All industries	243	1,041	11,106,595	10,787,751	1,696,962	1,846,430	780,523	424,128	328,179	3,118,504	2,375,362
Agriculture, forestry, and fishing	5	7	46,522	54,119	13,417	13,504	5,292	6,500	5,875	47,943	16,285
Mining	25	38	769,884	1,142,839	737,134	740,340	588,369	27,155	23,105	23,409	35,979
Metal mining	9	14	109,046	94,339	26,502	28,456	9,455	19,975	16,998	9,608	15,838
Oil and gas extraction	15	20	654,005	1,040,806	709,723	710,953	578,623	7,181	6,107	13,800	19,686
Construction	6	8	24,131	37,519	3,182	3,319	689	798	57	10,028	2,647
Manufacturing	110	230	2,280,595	2,283,873	250,089	268,584	74,438	34,331	27,889	118,892	574,538
Food and kindred products	13	28	177,983	183,351	15,977	17,167	5,691	3,184	2,428	14,480	25,121
Chemicals and allied products	34	67	233,361	287,836	49,446	49,794	18,408	13,507	12,008	3,887	37,240
Petroleum (including integrated) and coal products	5	9	233,177	347,544	42,048	42,071	1,627	303	202	9,518	288,159
Primary metal industries	6	6	228,570	105,867	32,931	32,931	12,836	277	250	5,966	25,695
Machinery, except electrical	11	20	135,569	158,667	17,443	18,374	6,775	1,465	1,444	4,140	41,550
Electrical and electronic equipment	11	22	134,518	137,948	11,121	14,785	3,654	1,354	1,354	2,569	15,647
Motor vehicles and equipment	8	12	508,770	624,213	15,001	18,092	6,019	5,451	1,438	6,525	67,716
Instruments and related products	3	4	3,965	6,152	969	969	296	6	6	—	940
Transportation and public utilities	49	163	4,160,355	3,654,646	258,297	371,422	4,346	170,144	112,683	2,464,989	988,497
Water transportation	40	111	3,530,737	3,359,472	214,355	321,408	4,276	155,205	100,957	2,331,144	901,233
Wholesale and retail trade	81	211	1,416,771	3,212,752	274,287	280,786	90,083	93,106	86,886	206,537	525,633
Wholesale trade	72	184	1,362,854	3,122,047	262,379	268,755	86,668	89,329	83,461	197,981	514,646
Drugs, chemicals, and allied products	13	23	47,913	60,970	7,735	8,466	4,664	3,082	1,954	5,765	14,031
Retail trade	13	17	35,326	24,328	7,080	7,190	1,853	2,885	2,885	7,971	6,137
Finance, insurance, and real estate	41	89	1,282,261	125,118	68,603	69,109	6,123	7,979	5,861	117,684	127,735
Banking	4	10	450 548	46,168	10,094	10,502	4,094	2,343	1,511	4,217	3,939
Credit agencies other than banks	4	11	74,700	11,112	3,997	4,009	710	282	282	25	338
Insurance	3	5	13,394	3,349	2,037	2,037	737	743	743	2,464	1,699
Holding and other investment companies, except bank holding companies	14	15	702,141	59,014	50,957	50,974	61	4,595	3,311	106,617	120,179
Services	35	58	179,957	177,998	31,586	38,964	11,072	5,561	5,561	29,262	21,329
Business services	22	31	157,213	147,401	27,648	29,167	9,954	5,361	5,361	6,595	17,197
Amusement and recreational services	4	11	1,799	13,540	1,742	1,755	695	—	—	4,897	2,256
Nature of business not allocable	15	15	809,265	98,886	60,369	60,401	111	78,554	60,262	97,212	82,607
Inactive	96	222	136,854	—	—	—	—	—	—	2,548	111
Libena											
All industries	75	265	6,368,739	5,066,296	446,922	574,965	28,863	270,068	190,281	2,929,659	1,262,931
Mining	5	7	46,592	76,642	23,989	24,084	13,398	9,890	7,175	9,147	8,841
Oil and gas extraction	3	4	22,941	51,871	18,753	18,848	11,883	4,500	4,500	—	4,565
Manufacturing	5	6	311,089	119,485	15,196	20,445	1,291	—	—	62,776	26,386
Transportation and public utilities	46	158	4,144,893	3,647,888	258,198	371,007	4,312	170,144	112,683	2,463,341	988,376
Water transportation	40	110	3,528,598	3,358,056	214,514	321,408	4,276	155,205	100,957	2,329,688	901,194
Wholesale and retail trade	11	14	151,334	974,686	16,441	19,950	788	3,141	2,844	125,372	16,339
Wholesale trade	9	11	125,027	916,817	10,627	14,136	248	309	11	117,419	8,626
Finance, insurance, and real estate	9	14	747,270	71,111	55,042	55,058	2,548	2,343	1,511	105,725	121,489
Holding and other investment companies, except bank holding companies	3	3	642,111	54,539	46,829	46,829	8	—	—	102,408	116,495
Services	12	19	44,578	27,715	5,035	11,376	1,233	—	—	18,173	3,344
Business services	9	13	32,349	18,126	3,017	3,942	1,056	—	—	1,892	2,129
Nature of business not allocable	*	*	808,761	97,210	60,169	60,193	—	78,050	60,193	97,210	82,087
Inactive	19	42	81,006	—	—	—	—	—	—	(2)	—
South Africa (Including South-West Africa)											
All industries	165	423	2,727,865	3,344,246	393,247	399,918	115,828	116,339	106,636	73,706	856,365
Mining	8	11	66,079	69,809	22,874	23,240	7,957	14,584	14,322	481	11,502
Metal mining	5	7	65,115	69,568	22,876	23,219	7,940	14,584	14,322	461	11,500
Manufacturing	90	136	1,439,775	1,793,234	177,144	181,161	50,143	28,030	21,781	42,485	482,863
Food and kindred products	10	19	105,441	123,269	10,047	11,100	3,647	1,965	1,209	10,194	9,213
Chemicals and allied products	30	41	173,906	214,243	38,804	38,950	14,848	10,702	9,349	2,217	29,323
Petroleum (including integrated) and coal products	3	4	193,065	283,744	39,515	39,515	219	100	—	9,509	287,913
Primary metal industries	4	4	16,674	14,847	2,430	2,430	1,058	277	250	255	620
Machinery, except electrical	11	16	133,547	155,649	17,088	18,018	6,626	1,324	1,324	4,140	41,396
Electrical and electronic equipment	9	9	99,918	104,066	7,657	8,421	1,196	425	425	1,223	12,973
Motor vehicles and equipment	8	10	493,137	617,315	17,009	18,092	6,019	5,451	1,438	6,487	65,443
Instruments and related products	3	4	3,965	6,152	969	969	296	6	6	—	940
Wholesale and retail trade	55	79	705,443	1,308,613	159,089	160,867	46,596	62,526	60,625	10,443	338,887
Wholesale trade	50	68	687,528	1,288,105	155,272	156,941	44,875	61,934	60,032	10,438	337,250
Drugs, chemicals and allied products	10	11	34,640	48,411	7,405	7,595	4,341	3,053	1,941	5,530	13,792
Retail trade	6	8	16,446	17,881	2,443	2,552	1,208	52	52	4	1,029
Finance, insurance, and real estate	27	56	363,957	41,217	9,341	9,397	2,082	5,630	4,344	8,741	5,848
Credit agencies other than banks	3	9	36,584	5,131	1,762	1,774	710	282	282	25	338
Holding and other investment companies, except bank holding companies	11	12	60,030	4,475	4,128	4,146	53	4,595	3,311	4,209	3,684
Services	16	19	108,485	124,150	24,694	24,898	8,899	5,561	5,561	6,752	16,900
Business services	9	9	104,073	107,411	23,170	23,359	8,351	5,361	5,361	2,122	14,115
Amusement and recreational services	4	6	1,202	11,029	936	949	311	—	—	3,213	2,256
Nature of business not allocable	8	8	217	256	35	39	17	7	3	2	22
Inactive	56	109	38,449	—	—	—	—	—	—	2,490	(2)

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Asia, Total											
All industries	302	1,160	9,632,542	12,436,739	1,190,125	1,285,438	400,439	433,635	351,515	2,109,283	3,715,959
Agriculture, forestry, and fishing	4	8	106,493	68,531	10,376	10,415	4,945	2,359	1,959	27,299	4,707
Mining	8	12	58,442	50,958	6,497	7,662	2,176	1,842	1,317	1,959	9,482
Metal mining	3	3	25,054	12,146	1,172	1,577	682	455	455	1,062	1,175
Oil and gas extraction	3	5	26,924	30,303	4,934	4,934	1,321	540	15	896	7,503
Construction	7	13	113,115	137,950	21,894	24,628	1,062	157	96	7,562	17,266
Manufacturing	161	412	3,788,418	5,200,392	618,005	672,941	227,268	240,049	172,036	1,073,521	1,339,399
Food and kindred products	12	29	255,308	362,195	63,954	65,299	27,440	40,685	31,309	31,524	46,596
Chemicals and allied products	48	137	931,592	1,162,034	147,783	173,097	88,495	53,035	32,570	32,997	155,243
Petroleum (including integrated) and coal products	6	13	386,597	589,540	47,205	49,703	6,972	37,460	29,310	155,796	433,848
Machinery, except electrical	19	29	416,401	600,537	62,398	65,192	28,603	9,428	7,618	45,196	186,652
Electrical and electronic equipment	31	69	622,338	846,793	116,144	121,469	16,187	49,414	40,788	609,409	303,382
Motor vehicles and equipment	4	10	178,379	206,226	1,014	6,937	2,913	2,340	1,333	4,903	31,960
Instruments and related products	6	7	83,034	132,138	32,269	32,269	5,827	4,359	1,450	80,172	54,759
Transportation and public utilities	9	16	198,400	139,346	34,892	34,931	6,174	28,250	24,591	23,126	31,145
Water transportation	4	6	22,565	2,973	3,508	3,547	358	5,451	2,669	5,087	12,395
Wholesale and retail trade	126	273	2,559,939	5,509,388	251,370	278,445	72,149	76,416	69,613	259,151	1,714,607
Wholesale trade	119	243	2,382,294	5,341,322	241,119	263,815	65,754	71,270	65,289	255,639	1,698,947
Drugs, chemicals, and allied products	25	49	162,859	179,250	17,821	20,114	8,057	3,737	3,664	9,749	44,447
Retail trade	12	16	105,285	80,163	2,947	7,209	2,283	3,265	3,034	2,520	7,964
Finance, insurance, and real estate	58	118	1,808,878	386,104	74,844	76,712	9,354	37,363	36,396	534,558	436,180
Banking	15	20	1,007,706	92,064	11,354	12,052	3,108	556	556	171,482	170,435
Credit agencies other than banks	17	30	378,835	38,353	7,991	8,174	2,119	1,158	1,129	181,990	168,194
Holding and other investment companies, except bank holding companies	18	20	236,017	168,838	29,394	30,240	1,100	16,625	15,826	122,404	76,832
Services	65	110	832,422	761,664	172,761	178,175	76,746	47,054	45,507	68,437	158,042
Business services	46	71	781,611	689,700	166,675	169,072	72,678	46,413	45,005	61,325	152,041
Amusement and recreational services	7	14	2,542	5,060	452	677	242	80	—	552	840
Nature of business not allocable	20	25	122,752	182,405	—515	1,529	565	144	—	113,399	4,784
Inactive	115	173	43,683	—	—	—	—	(2)	—	269	346
Hong Kong											
All industries	125	198	1,761,030	1,382,103	191,139	197,830	21,726	103,845	91,983	424,486	696,521
Manufacturing	31	32	210,747	504,914	41,937	44,003	7,576	6,836	4,707	91,768	184,144
Chemicals and allied products	7	7	6,060	10,203	1,689	1,698	271	1,150	839	1,127	7,493
Machinery, except electrical	4	4	40,924	200,350	10,645	10,756	4,567	134	134	14,585	110,333
Electrical and electronic equipment	7	8	61,404	111,340	8,254	9,329	1,361	4,049	3,537	55,430	39,869
Transportation and public utilities	5	6	158,069	125,292	25,414	25,449	2,577	23,772	20,205	10,509	18,273
Wholesale and retail trade	43	52	301,378	465,857	47,960	51,570	4,748	35,950	31,863	50,120	315,291
Wholesale trade	38	43	248,913	414,944	47,945	49,823	4,635	35,950	31,863	49,173	312,731
Drugs, chemicals, and allied products	8	8	57,156	55,275	3,379	4,930	648	1,071	1,071	3,694	13,662
Retail trade	5	5	4,465	5,262	—1,118	607	47	—	—	715	2,352
Finance, insurance, and real estate	38	46	1,048,361	253,814	63,222	64,044	4,209	35,162	34,470	259,409	174,442
Banking	12	12	623,845	71,260	8,313	8,786	1,715	440	440	119,171	100,880
Credit agencies other than banks	13	17	212,381	20,206	4,748	4,876	568	—	—	11,420	13,001
Holding and other investment companies, except bank holding companies	9	9	146,223	116,004	27,589	27,697	315	16,166	15,476	106,138	41,599
Services	20	20	34,603	31,957	12,640	12,763	2,615	2,126	738	12,411	4,024
Business services	16	16	21,597	16,968	8,424	8,547	609	2,126	738	11,351	2,533
Inactive	33	*	7,412	—	—	—	—	—	—	269	346
Japan (including Okinawa and Ryukyu Islands)											
All industries	124	191	3,137,949	5,435,980	430,278	458,654	198,804	147,617	119,598	247,653	1,372,039
Manufacturing	55	67	982,243	1,188,396	164,013	186,725	93,603	87,216	60,163	78,625	219,203
Food and kindred products	5	6	101,704	195,001	52,504	52,724	22,200	37,835	29,709	945	39,683
Chemicals and allied products	21	24	343,834	390,666	27,241	49,591	28,314	20,055	14,989	16,946	63,900
Petroleum (including integrated) and coal products	3	4	4,605	5,289	—45	19	12	—	—	655	161
Machinery, except electrical	6	6	258,251	263,616	37,935	37,936	19,635	8,707	6,897	5,093	58,136
Electrical and electronic equipment	5	7	111,918	91,994	13,361	13,361	6,587	7,773	3,254	32,742	25,784
Wholesale and retail trade	51	*	1,389,645	3,590,019	113,977	118,527	34,713	16,762	16,052	99,173	995,954
Wholesale trade	46	57	1,320,922	3,528,330	111,276	113,550	30,823	15,815	15,337	97,297	992,272
Drugs, chemicals, and allied products	12	15	50,694	71,229	9,663	9,898	5,341	1,875	1,802	2,441	19,316
Retail trade	5	5	54,585	33,591	—1,508	769	443	281	50	1,805	1,811
Finance, insurance, and real estate	6	9	56,472	25,861	1,658	1,666	853	463	349	22,227	7,059
Services	26	30	682,402	623,606	148,957	150,063	69,093	42,925	42,784	43,175	142,620
Business services	19	20	673,040	617,266	148,630	149,505	68,653	42,786	42,784	38,512	141,187
Amusement and recreational services	3	4	954	2,028	—70	147	120	80	—	—	553
Nature of business not allocable	3	3	5,504	7,378	671	671	309	—	—	183	—
Inactive	14	15	5,939	—	—	—	—	(2)	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Asia—Continued											
Philippines											
All industries	89	136	1,104,876	1,421,509	134,003	135,705	44,481	34,638	26,575	69,334	442,079
Manufacturing	53	59	532,209	632,053	69,688	70,667	26,376	18,706	11,262	43,674	88,332
Food and kindred products	7	9	136,105	137,495	10,741	10,741	4,262	2,753	1,503	29,937	5,260
Chemicals and allied products	18	19	98,049	166,575	20,346	20,369	6,977	6,312	4,961	588	23,950
Electrical and electronic equipment	5	6	39,836	46,290	4,100	4,120	1,624	453	161	7,753	6,576
Transportation and public utilities	4	4	11,939	4,696	3,810	3,811	1,031	2,585	2,493	101	3,787
Wholesale and retail trade	20	21	370,781	707,984	49,955	50,148	13,291	10,778	10,359	4,982	271,649
Wholesale trade	18	18	362,542	698,453	49,168	49,287	13,241	10,778	10,359	4,921	271,164
Drugs, chemicals, and allied products	5	5	6,220	6,269	327	440	161	56	56	—	1,797
Finance, insurance, and real estate	11	16	104,954	19,560	4,828	4,873	1,888	1,287	1,179	3,035	73,158
Credit agencies other than banks	3	3	77,376	10,805	2,489	2,533	1,231	1,052	1,052	288	11,601
Services	9	11	20,043	15,886	4,274	4,275	1,293	1,032	1,032	699	2,601
Business services	6	6	14,599	13,003	3,511	3,511	1,082	1,032	1,032	666	2,601
Inactive	19	20	401	—	—	—	—	—	—	—	—
Oceania, Total											
All industries	275	1,314	9,822,353	10,580,132	728,358	782,961	301,929	237,961	161,047	500,598	1,841,270
Agriculture, forestry, and fishing	7	7	9,757	9,963	—735	1,662	784	30	30	1,814	3,689
Mining	24	36	583,689	302,430	44,907	47,599	10,628	6,529	6,529	29,038	34,390
Metal mining	12	14	466,021	219,161	21,912	22,510	4,565	2,073	2,073	27,992	28,315
Oil and gas extraction	11	16	28,655	9,932	—1,095	917	210	—	—	647	2,299
Construction	10	18	69,134	138,523	1,994	4,352	788	4,553	83	3,651	7,538
Manufacturing	162	333	4,739,279	6,197,173	385,586	410,251	177,266	142,975	91,439	212,152	757,279
Food and kindred products	15	39	357,592	510,861	30,226	37,186	12,283	7,845	5,937	27,178	34,578
Chemicals and allied products	41	81	644,013	805,314	76,108	81,401	37,838	27,080	21,662	27,133	151,475
Petroleum (including integrated) and coal products	3	7	184,373	121,546	18,223	18,223	9,221	6,581	4,410	27,562	8,466
Primary metal industries	7	8	288,458	149,761	3,892	7,369	3,026	8,284	903	20,291	27,670
Machinery, except electrical	32	41	391,100	593,268	49,312	51,433	22,398	27,007	12,362	12,174	153,369
Electrical and electronic equipment	17	31	246,828	359,298	21,888	23,880	10,147	5,968	4,010	21,416	47,921
Motor vehicles and equipment	9	18	1,607,454	2,370,383	67,223	69,200	28,601	30,045	20,045	21,482	131,387
Instruments and related products	7	10	150,344	176,467	13,471	13,542	7,052	5,837	3,907	5,447	64,819
Transportation and public utilities	5	10	61,341	10,276	4,952	4,952	136	—	—	123	327
Wholesale and retail trade	112	293	2,018,740	3,265,042	170,289	179,051	72,459	30,477	21,235	149,310	881,704
Wholesale trade	100	198	1,725,494	2,621,737	128,706	134,874	53,530	27,452	19,021	133,120	841,976
Drugs, chemicals, and allied products	16	27	158,072	144,118	7,536	8,402	3,418	1,154	985	5,981	42,421
Retail trade	23	88	267,781	600,775	41,838	43,723	18,929	3,025	2,214	15,513	35,211
Finance, insurance, and real estate	70	154	1,718,815	248,101	63,490	72,628	13,184	36,499	28,194	81,446	81,966
Banking	3	3	57,222	4,005	—719	15	7	—	—	2,945	312
Credit agencies other than banks	20	29	901,208	106,630	8,942	12,436	7,635	6,782	3,620	28,861	28,408
Insurance	6	11	150,683	36,457	12,240	14,918	2,407	—	—	2,469	3,049
Holding and other investment companies, except bank holding companies	36	58	510,104	89,055	40,950	41,885	2,511	29,170	24,374	39,998	48,189
Services	51	124	322,068	406,612	57,858	62,245	26,678	16,353	13,538	22,584	73,402
Business services	28	35	202,691	266,454	42,570	44,758	19,780	10,205	8,120	9,306	46,594
Amusement and recreational services	10	65	55,866	80,312	10,764	11,447	4,907	3,699	3,594	9,375	19,335
Nature of business not allocable	7	14	4,350	2,010	17	222	6	14	([2])	480	492
Inactive	115	325	295,181	—	—	—	—	532	—	—	482
Australia											
All industries	266	1,090	8,875,452	9,524,813	655,671	705,992	273,342	221,237	146,536	473,923	1,531,225
Mining	22	28	579,266	298,756	46,146	47,599	10,628	6,529	6,529	29,030	34,377
Metal mining	10	11	465,430	216,141	21,922	22,510	4,565	2,073	2,073	27,984	28,315
Oil and gas extraction	9	11	24,824	9,278	134	917	210	—	—	647	2,286
Construction	9	12	63,688	131,383	158	2,514	660	4,470	—	3,640	7,450
Manufacturing	159	276	4,459,043	5,711,353	351,849	375,465	161,970	138,059	87,427	210,209	727,696
Food and kindred products	14	35	329,436	448,381	27,166	33,582	11,180	7,845	5,937	27,171	33,771
Chemicals and allied products	38	59	592,552	730,988	72,310	77,489	34,990	25,794	21,018	26,363	139,551
Primary metal industries	7	8	288,458	149,761	3,892	7,369	3,026	8,284	903	20,291	27,670
Machinery, except electrical	31	36	383,545	577,475	48,037	50,126	21,848	26,547	11,908	12,153	152,268
Electrical and electronic equipment	16	26	235,732	344,173	20,052	22,044	9,385	5,879	3,921	20,830	45,923
Motor vehicles and equipment	9	13	1,464,366	2,106,188	45,644	47,553	19,731	27,528	17,556	21,067	121,924
Wholesale and retail trade	99	251	1,756,171	2,772,624	144,370	152,996	63,315	24,420	15,867	134,400	619,423
Wholesale trade	86	164	1,474,784	2,168,341	104,399	110,486	44,951	22,251	13,973	118,243	583,973
Drugs, chemicals, and allied products	13	19	142,417	127,532	7,099	7,942	3,324	1,134	966	4,669	39,663
Retail trade	22	83	262,171	573,410	40,624	42,510	18,364	2,168	1,894	15,486	34,049
Finance, insurance, and real estate	63	137	1,571,131	236,083	57,367	66,455	12,418	33,051	24,770	78,777	74,389
Banking	3	3	57,222	4,005	—719	15	7	—	—	2,945	312
Credit agencies other than banks	15	22	774,913	95,875	3,283	6,727	6,860	3,628	466	26,569	22,314
Insurance	6	11	150,683	36,457	12,240	14,918	2,407	—	—	2,469	3,049
Holding and other investment companies except bank holding companies	34	50	489,603	88,095	40,490	41,425	2,520	28,876	24,105	39,906	46,706
Services	49	108	276,673	354,252	49,775	54,162	23,430	14,320	11,913	17,229	65,435
Business services	28	29	169,522	230,836	36,914	39,101	17,494	8,303	6,589	6,538	41,981
Amusement and recreational services	10	60	55,549	76,166	9,569	10,252	4,386	3,574	3,507	7,648	17,916
Nature of business not allocable	6	8	4,138	2,006	25	217	6	—	—	479	492
Inactive	108	255	94,723	—	—	—	—	359	—	—	309

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Puerto Rico and U.S. Possessions											
All industries	99	285	2,038,782	3,063,604	109,638	138,340	19,908	13,658	2,200	2,316,352	1,346,798
Agriculture, forestry, and fishing	3	21	44,852	21,253	468	2,528	74	—	—	16,357	236
Construction	*	*	7,935	16,234	220	332	114	—	—	6,443	2,667
Manufacturing	28	39	1,240,642	2,556,522	101,324	101,888	9,019	555	555	2,168,444	1,213,206
Food and kindred products	6	7	54,739	119,566	6,705	6,879	968	535	535	117,534	1,270
Chemicals and allied products	6	10	69,137	73,615	10,475	10,608	2,057	—	—	44,447	17,190
Petroleum (including integrated) and coal products	3	3	1,027,180	2,283,997	69,110	69,110	3,640	—	—	1,979,619	1,181,858
Transportation and public utilities	9	14	121,665	44,997	1,692	5,245	1,777	232	232	2,138	2,914
Water transportation	3	3	18,132	15,512	1,645	2,769	977	—	—	—	186
Wholesale and retail trade	31	39	173,063	313,653	—2,752	14,488	4,988	351	351	12,517	65,315
Wholesale trade	26	28	130,679	201,094	—5,559	11,600	3,934	351	351	12,132	61,189
Drugs, chemicals, and allied products	5	5	4,853	11,417	1,246	1,246	459	101	101	530	3,987
Finance, insurance, and real estate	25	109	397,504	93,759	8,861	13,100	3,625	12,138	862	106,685	58,309
Credit agencies other than banks	6	79	273,892	51,813	8,464	9,013	3,069	—	—	88,481	54,736
Insurance	6	10	55,106	29,725	—907	529	5	80	80	603	97
Holding and other investment companies, except bank holding companies	4	5	31,467	2,302	1,357	2,667	215	1,000	296	396	1,024
Services	13	16	45,584	17,186	—160	759	312	200	200	3,728	3,967
Business services	8	8	31,255	5,690	222	229	99	—	—	1,733	3,479
Inactive	28	42	7,394	—	—	—	—	183	—	40	183
Other Geographic Classifications (Combinations of countries shown above)											
Not Economically Less-Developed Countries											
All industries	622	12,998	171,781,859	209,076,779	15,416,711	17,216,008	5,783,997	5,211,464	3,882,460	27,211,684	47,892,032
Agriculture, forestry, and fishing	26	48	96,182	80,528	8,315	13,177	5,080	687	519	4,939	10,019
Mining	85	225	5,999,376	5,649,515	1,126,866	1,163,548	355,502	217,014	213,575	351,149	488,793
Metal mining	33	59	2,116,790	1,220,093	644,420	649,729	224,887	150,185	147,862	223,557	319,239
Oil and gas extraction	49	132	3,395,330	4,024,597	388,842	418,905	100,793	61,270	61,256	105,237	165,038
Construction	53	143	1,096,786	1,949,693	32,381	63,614	23,919	15,433	5,472	49,332	88,126
Manufacturing	374	3,678	87,135,249	130,257,802	9,216,674	10,191,197	3,803,143	2,929,699	2,054,181	15,352,132	28,221,072
Food and kindred products	57	404	5,108,097	8,906,216	559,116	624,020	250,501	174,445	149,113	385,620	419,818
Chemicals and allied products	110	754	11,513,306	15,278,710	1,780,330	1,863,115	713,417	428,627	336,110	1,137,668	2,613,620
Petroleum (including integrated) and coal products	20	74	14,184,633	24,084,874	1,659,330	1,798,660	519,086	586,486	473,992	3,806,332	10,701,573
Primary metal industries	34	104	1,810,863	1,851,589	106,254	174,024	62,548	30,534	21,226	295,434	353,123
Machinery, except electrical	114	405	10,033,508	10,967,433	1,650,311	1,761,591	745,744	464,063	277,035	946,936	2,403,657
Electrical and electronic equipment	70	347	7,993,151	11,415,474	815,439	872,132	304,944	200,895	177,260	854,852	1,274,154
Motor vehicles and equipment	34	143	13,256,617	29,460,205	666,021	863,254	343,573	494,652	227,809	5,483,776	6,905,729
Instruments and related products	39	136	3,169,621	3,491,802	290,071	342,683	138,648	109,896	84,325	499,509	1,010,614
Transportation and public utilities	99	274	3,564,795	2,037,215	140,898	222,722	47,331	137,605	111,223	822,932	664,012
Water transportation	27	60	950,478	461,847	42,032	96,275	7,115	96,731	74,866	543,901	478,360
Wholesale and retail trade	354	3,078	28,946,032	53,244,823	2,677,691	3,087,355	916,459	780,863	658,054	3,908,147	11,792,791
Wholesale trade	316	2,270	23,999,777	44,879,004	2,235,080	2,554,093	716,318	662,846	564,339	3,506,938	10,560,681
Drugs, chemicals, and allied products	73	371	2,699,682	3,865,578	384,046	402,697	114,929	151,721	134,762	243,322	1,167,192
Retail trade	98	703	4,112,429	6,735,210	345,831	423,461	173,169	98,456	74,859	133,931	1,069,560
General merchandise stores	9	18	1,847,432	1,308,861	191,662	206,633	93,121	71,245	61,170	11,916	55,059
Finance, insurance, and real estate	329	1,415	36,337,979	7,500,941	1,198,283	1,356,656	217,367	726,443	557,005	5,572,174	4,751,293
Banking	34	88	12,434,911	1,270,741	53,672	85,303	25,233	11,107	7,846	2,688,015	2,102,125
Credit agencies other than banks	103	321	12,282,108	1,747,005	256,224	285,790	105,836	50,320	43,770	1,265,524	1,258,517
Insurance	35	100	2,659,415	812,673	49,868	68,991	18,617	4,477	4,317	47,748	17,912
Holding and other investment companies, except bank holding companies	199	494	7,086,733	3,051,732	793,787	849,859	56,229	633,322	476,366	1,304,948	1,209,972
Services	273	1,229	7,001,388	7,352,348	989,031	1,072,019	405,652	325,572	270,358	1,119,783	1,660,412
Business services	218	674	4,871,917	4,864,874	821,276	852,502	315,890	267,892	225,607	843,607	969,081
Amusement and recreational services	19	225	341,865	479,954	48,282	50,595	18,020	16,086	11,352	33,952	102,048
Nature of business not allocable	106	233	719,413	1,003,915	26,572	45,721	9,543	74,253	12,074	22,483	204,628
Inactive	406	2,675	884,660	—	—	—	—	3,896	—	8,614	10,885

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Geographic Classifications—Continued (Combinations of countries shown above)											
Economically Less-Developed Countries											
All industries	535	6,097	56,505,942	72,150,566	5,534,069	6,275,978	1,808,197	1,742,160	1,235,294	14,256,917	14,903,854
Agriculture, forestry, and fishing	36	123	372,537	378,102	34,560	43,051	14,726	10,277	9,186	158,884	33,396
Mining	52	144	2,067,386	3,569,655	864,236	886,153	604,389	33,599	26,612	528,289	364,134
Metal mining	14	31	124,991	80,335	5,325	10,032	3,032	6,676	3,961	16,517	7,210
Oil and gas extraction	28	92	1,904,656	3,445,863	849,954	865,711	598,352	23,616	20,017	501,886	352,660
Construction	28	85	1,140,342	1,364,210	173,327	178,130	16,234	13,447	8,618	89,923	143,715
Manufacturing	304	1,799	19,356,174	23,812,624	1,958,252	2,236,367	597,267	470,484	376,217	4,423,754	4,823,159
Food and kindred products	47	217	1,461,993	2,204,832	152,031	171,938	48,768	37,968	32,515	284,017	165,369
Chemicals and allied products	80	555	4,226,540	4,304,874	582,666	630,906	189,295	137,478	114,924	255,765	612,836
Petroleum (including integrated) and coal products	14	39	2,148,858	4,245,476	198,920	219,654	19,448	43,557	35,318	2,470,440	2,169,523
Primary metal industries	19	47	765,976	565,294	105,549	105,560	29,932	4,467	3,833	33,893	89,607
Machinery, except electrical	59	110	1,308,385	1,276,418	107,096	125,143	33,595	17,662	15,467	120,469	155,199
Electrical and electronic equipment	50	204	1,891,370	2,243,741	271,745	299,085	75,653	79,889	69,612	825,861	479,690
Motor vehicles and equipment	18	71	3,087,708	4,077,668	—23,624	64,871	18,467	40,309	10,780	75,175	569,334
Instruments and related products	15	32	246,986	264,624	41,576	42,332	6,696	625	533	81,266	86,506
Transportation and public utilities	97	309	5,747,624	6,343,504	443,173	582,364	15,562	310,838	195,337	4,452,109	2,117,245
Water transportation	70	185	4,546,951	5,598,383	318,130	446,363	7,820	275,849	170,510	4,186,834	1,807,094
Wholesale and retail trade	247	1,086	11,085,844	32,632,353	1,364,951	1,444,162	457,216	395,793	293,223	1,415,551	3,246,572
Wholesale trade	222	910	9,871,645	30,641,974	1,188,801	1,264,694	404,207	338,205	243,569	1,369,348	3,071,986
Drugs, chemicals, and allied products	49	186	770,129	924,938	142,148	148,232	21,822	77,694	48,125	37,631	211,022
Retail trade	45	121	677,792	693,343	73,100	76,238	27,184	22,161	18,961	19,602	56,647
Finance, insurance, and real estate	300	902	13,665,188	2,700,265	513,949	689,690	52,510	393,492	237,888	2,735,492	3,665,765
Banking	32	80	2,810,705	271,815	40,078	42,457	10,644	16,757	5,864	466,291	441,518
Credit agencies other than banks	105	262	6,328,921	440,114	95,310	142,507	21,174	40,816	20,190	675,072	1,701,618
Insurance	82	134	773,625	429,356	146,124	148,824	1,427	129,007	60,765	140,856	168,757
Holding and other investment companies, except bank holding companies	137	216	2,713,691	1,215,034	151,676	258,040	15,835	124,137	105,591	1,130,601	1,195,679
Services	169	472	1,550,854	1,026,237	121,302	151,213	49,358	27,911	26,585	205,232	183,757
Business services	129	287	1,061,434	677,699	98,945	108,753	39,350	21,459	20,817	165,252	156,544
Amusement and recreational services	9	54	56,260	59,187	9,359	9,711	3,074	2,969	2,958	10,459	6,140
Nature of business not allocable	75	119	1,252,177	323,615	60,320	64,849	934	81,324	61,627	243,159	321,017
Inactive	306	1,058	267,817	—	—	—	—	4,995	—	4,523	5,093
OPEC Countries											
All industries	223	623	4,162,023	4,148,685	1,038,572	1,061,420	668,454	137,671	98,881	275,072	753,350
Agriculture, forestry, and fishing	4	6	25,915	27,243	5,558	5,558	2,480	650	250	8,336	1,142
Mining	17	29	744,366	993,299	695,324	698,101	568,561	3,234	2,105	15,630	13,462
Oil and gas extraction	15	23	721,440	981,352	693,648	696,019	568,097	2,387	1,258	14,650	12,499
Construction	10	17	169,930	151,483	25,343	26,667	1,232	62	—	16,048	18,796
Manufacturing	108	207	1,707,400	1,987,326	172,092	183,749	49,946	53,872	41,325	132,621	475,125
Food and kindred products	18	28	165,419	293,619	24,553	25,470	8,307	5,315	5,101	17,390	31,909
Chemicals and allied products	36	68	336,616	350,204	42,628	45,433	12,310	7,033	5,720	36,011	62,618
Primary metal industries	3	7	115,048	80,554	15,749	15,749	950	163	163	15,479	23,176
Machinery, except electrical	5	7	63,818	49,277	8,350	8,390	3,429	4,163	3,182	6,189	4,628
Electrical and electronic equipment	12	20	194,500	174,767	19,238	20,690	7,204	5,839	5,435	39,556	25,033
Motor vehicles and equipment	6	8	301,521	539,271	391	3,446	1,293	7,549	903	1,708	216,927
Transportation and public utilities	4	4	29,476	17,029	6,243	6,243	2,786	2,286	1,859	9,501	2,768
Wholesale and retail trade	87	151	852,486	804,190	109,543	114,546	35,031	71,498	48,205	55,536	184,494
Wholesale trade	78	125	604,734	622,670	91,268	96,227	28,851	61,321	40,642	47,322	157,429
Drugs, chemicals, and allied products	22	31	96,566	77,591	24,117	25,126	3,152	37,188	18,490	2,039	47,590
Retail trade	10	21	234,592	174,532	15,530	15,559	5,382	8,946	6,684	6,375	25,259
Finance, insurance, and real estate	29	50	323,791	44,275	9,756	10,120	2,523	2,075	1,635	8,097	35,209
Banking	3	3	96,462	5,812	2,316	2,595	1,067	—	—	2,434	5
Credit agencies other than banks	8	14	125,753	4,410	1,543	1,547	430	385	271	854	1,275
Insurance	3	6	29,397	15,036	365	365	10	—	—	—	117
Holding and other investment companies, except bank holding companies	6	7	12,476	1,760	1,218	1,218	71	594	594	903	867
Services	28	44	140,863	122,383	14,518	16,235	5,802	3,499	3,436	8,302	11,839
Business services	19	30	115,983	99,876	12,024	13,516	4,872	3,084	3,084	8,164	10,474
Amusement and recreational services	3	3	907	1,272	238	238	—	—	—	—	387
Nature of business not allocable	12	14	111,379	1,458	196	202	94	496	66	20,117	10,516
Inactive	78	101	56,418	—	—	—	—	—	—	884	—

*Not shown to avoid disclosure of information for specific corporations

[1]Since most U.S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column will not add to totals

[2]Less than $500

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 10.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Industrial Division and Year of Incorporation of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Industrial division and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Industries									
All years	666	19,142	228,376,784	281,271,223	20,938,077	23,493,809	7,592,591	6,954,148	5,117,928
1974 - 1975	265	708	3,796,111	2,439,135	95,103	124,809	25,830	35,633	5,806
1970 - 1973	526	3,839	25,225,245	23,135,476	1,073,641	1,600,944	385,396	341,418	279,939
1965 - 1969	495	3,955	30,549,573	38,857,457	2,768,527	3,323,570	1,174,568	767,591	594,911
1960 - 1964	464	3,378	33,166,118	37,424,164	2,732,480	2,998,957	893,003	784,256	591,308
1955 - 1959	402	2,145	24,037,207	36,534,148	2,937,511	3,155,410	989,594	1,217,416	912,266
1950 - 1954	323	1,237	15,303,672	16,516,793	1,440,295	1,655,521	492,710	592,527	390,757
1945 - 1949	256	802	9,428,277	12,494,242	805,445	926,654	267,982	185,300	144,232
Prior to 1945	373	2,705	85,374,328	112,297,557	9,028,583	9,618,328	3,333,270	3,020,747	2,190,909
Year not stated	107	373	1,496,252	1,572,251	56,493	89,617	30,239	9,260	7,800
Agriculture, Forestry, and Fishing									
All years	51	172	469,457	458,749	42,836	56,227	19,806	10,964	9,705
1974 - 1975	4	5	2,196	945	—238	(2)	—	—	—
1970 - 1973	17	46	70,060	51,406	—1,239	4,016	1,375	—	—
1965 - 1969	24	59	118,642	99,600	4,725	7,017	1,069	260	194
1960 - 1964	15	23	77,509	55,021	—1,321	2,769	920	146	146
1955 - 1959	11	13	82,124	131,989	9,230	10,604	2,847	848	848
1950 - 1954	5	7	20,375	13,536	2,893	3,019	1,295	248	80
1945 - 1949	5	5	29,460	51,430	15,056	15,060	5,701	6,972	6,347
Prior to 1945	*10	*14	*69,090	*54,823	*13,730	*13,741	*6,599	2,490	2,090
Year not stated	*	*	*	*	*	*	*	—	—
Mining									
All years	102	369	8,066,762	9,219,170	1,991,102	2,049,701	959,891	250,613	240,187
1974 - 1975	10	13	8,665	183	—1,767	7	—	—	—
1970 - 1973	49	95	1,033,050	3,994,664	11,669	53,593	12,858	361	361
1965 - 1969	40	72	1,295,780	1,412,629	851,393	854,975	596,946	13,382	10,786
1960 - 1964	29	58	668,555	901,367	115,054	118,524	24,024	21,588	20,931
1955 - 1959	30	53	1,671,844	833,205	152,684	155,351	43,181	27,647	23,470
1950 - 1954	21	31	386,016	286,117	45,585	46,796	13,751	34	15
1945 - 1949	10	12	48,054	43,432	9,398	9,455	2,851	5,914	3,199
Prior to 1945	*25	*35	*2,954,798	1,747,572	*807,085	811,001	266,279	181,687	181,425
Year not stated	*	*	*	—	*	—	—	—	—
Construction									
All years	66	228	2,237,127	3,313,902	205,708	241,744	40,153	28,880	14,090
1974 - 1975	3	3	1,718	7,666	—1,568	30	(2)	—	—
1970 - 1973	29	58	559,702	500,438	39,943	57,010	9,171	937	426
1965 - 1969	28	42	123,256	183,195	11,778	12,945	3,139	5,459	195
1960 - 1964	20	36	108,038	273,705	4,772	5,037	2,355	737	91
1955 - 1959	21	35	541,732	764,801	73,145	86,767	11,863	2,480	1,178
1950 - 1954	19	34	500,779	892,829	61,030	61,917	8,413	15,131	8,856
1945 - 1949	4	4	111,806	158,483	7,372	7,372	2,847	4,051	3,259
Prior to 1945	*14	*16	*290,096	*532,785	*9,235	*10,667	*2,365	86	86
Year not stated	*	*	*	*	*	*	*	—	—
Manufacturing									
All years	404	5,480	106,556,228	154,103,181	11,160,508	12,427,564	4,400,411	3,400,504	2,430,397
1974 - 1975	70	96	539,255	1,645,657	16,741	26,498	9,032	2,803	2,803
1970 - 1973	241	734	6,247,177	9,235,631	526,831	751,291	238,632	184,424	165,148
1965 - 1969	287	987	10,080,684	19,672,412	831,592	1,071,024	287,965	175,519	142,664
1960 - 1964	278	1,024	14,820,855	18,027,827	1,182,013	1,320,451	454,431	270,945	196,735
1955 - 1959	242	707	9,743,955	12,482,530	1,402,625	1,507,987	549,861	399,562	312,866
1950 - 1954	191	423	7,162,778	8,813,505	808,702	904,253	326,494	286,972	207,028
1945 - 1949	157	306	5,330,000	6,727,559	496,382	592,943	178,896	83,079	67,288
Prior to 1945	253	1,125	52,358,963	77,071,571	5,876,066	6,217,586	2,340,120	1,989,359	1,329,174
Year not stated	38	78	272,561	426,488	19,555	35,531	14,980	7,840	6,690
Transportation, and Public Utilities									
All years	150	583	9,312,418	8,380,720	584,071	805,085	62,893	448,444	306,560
1974 - 1975	15	17	235,600	56,710	14,833	15,446	5,377	29,130	1,500
1970 - 1973	71	148	1,076,701	869,033	13,622	60,749	1,785	8,469	4,902
1965 - 1969	53	132	1,736,342	1,715,967	24,102	94,403	7,764	29,934	22,270
1960 - 1964	46	88	1,320,672	1,003,839	177,014	195,376	5,733	72,816	60,277
1955 - 1959	40	68	1,330,581	2,870,900	165,602	181,015	12,766	116,422	110,702
1950 - 1954	28	30	1,153,446	730,525	70,985	118,220	2,133	78,316	41,034
1945 - 1949	13	14	171,623	107,713	16,704	17,242	3,057	3,062	2,152
Prior to 1945	43	79	2,284,711	1,021,695	100,727	122,049	23,989	110,141	63,569
Year not stated	3	7	2,741	4,338	484	585	291	154	154
Wholesale and Retail Trade									
All years	390	4,167	40,035,894	85,883,729	4,043,052	4,531,926	1,373,827	1,176,858	951,451
1974 - 1975	93	159	360,158	631,640	25,289	32,582	6,641	769	642
1970 - 1973	229	914	2,394,186	6,131,862	241,145	287,507	62,653	45,401	32,499
1965 - 1969	246	978	5,461,059	11,401,629	551,418	627,830	189,552	117,302	101,583
1960 - 1964	225	739	6,520,987	14,160,185	762,994	809,172	243,510	243,726	208,967
1955 - 1959	158	450	6,262,991	17,684,552	708,003	769,431	300,028	309,066	214,144
1950 - 1954	117	240	2,513,884	4,194,961	216,014	272,947	90,325	66,684	57,195
1945 - 1949	81	160	1,642,604	4,852,655	128,440	147,459	46,900	44,228	37,410
Prior to 1945	143	456	14,510,689	25,799,492	1,379,100	1,553,771	423,088	349,539	298,867
Year not stated	26	71	369,337	1,026,754	30,651	31,226	11,131	143	143

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 10.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Industrial Division and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Industrial division and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate									
All years	434	2,318	50,003,633	10,201,241	1,712,260	2,046,373	269,877	1,119,935	794,893
1974 - 1975	72	120	2,550,323	48,928	41,724	46,261	2,986	2,930	860
1970 - 1973	259	655	12,386,329	1,570,939	207,745	320,336	40,775	90,465	67,479
1965 - 1969	200	479	8,854,989	2,417,802	323,023	449,824	47,313	296,420	212,966
1960 - 1964	175	389	7,302,840	1,207,068	218,496	242,162	38,132	87,214	55,713
1955 - 1959	122	206	3,289,022	885,802	309,635	318,383	31,529	312,850	204,790
1950 - 1954	80	124	3,187,186	628,188	188,236	195,647	30,320	70,427	62,962
1945 - 1949	55	75	1,784,823	245,700	82,592	87,509	8,453	20,170	10,787
Prior to 1945	114	242	10,228,480	3,181,849	336,544	381,050	68,587	238,888	179,075
Year not stated	17	28	419,640	14,965	4,265	5,201	1,783	570	260
Services									
All years	320	1,703	8,553,413	8,379,867	1,110,899	1,223,798	455,249	353,483	296,944
1974 - 1975	45	66	51,672	42,239	1,149	3,877	1,750	—	—
1970 - 1973	160	377	1,022,553	605,329	29,975	58,432	14,691	8,297	6,068
1965 - 1969	161	379	1,567,709	1,823,048	108,534	142,035	39,390	48,540	43,272
1960 - 1964	128	307	1,974,528	1,728,865	268,274	299,692	122,987	77,260	45,359
1955 - 1959	95	183	1,009,697	855,128	112,368	121,403	37,264	46,507	43,965
1950 - 1954	58	99	261,585	356,355	39,853	44,993	19,888	8,549	7,415
1945 - 1949	34	52	231,603	300,168	48,373	48,454	19,231	17,780	13,790
Prior to 1945	65	222	2,408,029	2,649,022	500,495	502,534	199,717	145,997	136,522
Year not stated	13	18	26,037	19,714	1,878	2,379	332	553	553
Nature of Business not Allocable									
All years	141	355	1,982,413	1,330,663	87,643	111,389	10,483	155,578	73,701
1974 - 1975	12	12	3,514	5,165	—1,059	108	44	—	—
1970 - 1973	51	65	152,650	176,174	3,950	8,010	3,456	3,064	3,057
1965 - 1969	55	69	1,128,748	131,174	61,963	63,517	1,430	80,618	60,980
1960 - 1964	38	56	77,527	66,288	5,185	5,774	912	3,452	3,090
1955 - 1959	33	45	54,856	25,242	4,219	4,468	256	1,695	303
1950 - 1954	22	29	81,465	600,776	6,996	7,729	90	66,059	6,171
1945 - 1949	10	13	29,866	7,102	1,129	1,160	46	—	—
Prior to 1945	37	52	81,732	244,129	6,315	6,650	2,676	689	101
Year not stated	11	14	372,053	74,612	—1,054	13,974	1,573	—	—
Inactive									
All years	455	3,767	1,159,438	—	—	—	—	8,891	—
1974 - 1975	127	217	43,008	—	—	—	—	—	—
1970 - 1973	249	747	282,836	—	—	—	—	—	—
1965 - 1969	245	758	182,364	—	—	—	—	158	—
1960 - 1964	234	658	294,607	—	—	—	—	6,372	—
1955 - 1959	167	385	50,405	—	—	—	—	337	—
1950 - 1954	119	220	36,157	—	—	—	—	108	—
1945 - 1949	98	161	48,438	—	—	—	—	44	—
Prior to 1945	144	471	190,354	—	—	—	—	1,871	—
Year not stated	56	150	31,269	—	—	—	—	—	—

*Identifies (a) years for which data were deleted to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from the other years

[1]Since most U.S. corporations have Controlled Foreign Corporations (CFC's) engaged in more than one industrial division and it is possible that, within a particular industrial division, a U.S. corporation has CFC's in more than one year of incorporation, that data in this column will not add to the totals.

[2]Less than $500.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Geographic Areas									
All years	666	19,142	228,376,784	281,271,223	20,938,077	23,493,809	7,592,591	6,954,148	5,117,928
1974 - 1975	265	708	3,796,111	2,439,135	95,103	124,809	25,830	35,633	5,806
1970 - 1973	526	3,839	25,225,245	23,135,476	1,073,641	1,600,944	385,396	341,418	279,939
1965 - 1969	495	3,955	30,549,573	38,857,457	2,768,527	3,323,570	1,174,568	767,591	594,911
1960 - 1964	464	3,378	33,166,118	37,424,164	2,732,480	2,998,957	893,003	784,256	591,308
1955 - 1959	402	2,145	24,037,207	36,534,148	2,937,511	3,155,410	989,594	1,217,416	912,266
1950 - 1954	323	1,237	15,303,672	16,516,793	1,440,295	1,655,521	492,710	592,527	390,757
1945 - 1949	256	802	9,428,277	12,494,242	805,445	926,654	267,982	185,300	144,232
Prior to 1945	373	2,705	85,374,328	112,297,557	9,028,583	9,618,328	3,333,270	3,020,747	2,190,909
Year not stated	107	373	1,496,252	1,572,251	56,493	89,617	30,239	9,260	7,800
Canada									
All years	529	2,997	47,951,798	53,972,592	5,288,635	5,529,972	2,125,478	1,340,514	993,256
1974 - 1975	54	82	342,337	160,629	12,036	14,241	6,800	220	191
1970 - 1973	210	466	5,246,032	7,314,067	472,391	505,576	193,983	163,421	138,323
1965 - 1969	222	532	3,534,100	5,695,817	406,647	429,338	133,295	44,368	34,607
1960 - 1964	219	422	6,392,136	6,364,731	254,290	280,003	110,793	56,047	21,477
1955 - 1959	198	383	2,791,688	2,142,253	248,526	272,488	106,171	49,122	37,497
1950 - 1954	159	277	3,809,939	2,426,182	293,062	311,007	129,558	159,373	72,280
1945 - 1949	121	180	1,626,700	1,464,136	146,733	159,518	61,705	40,938	24,068
Prior to 1945	275	627	23,708,731	28,081,163	3,430,929	3,518,757	1,372,790	821,895	660,167
Year not stated	21	28	500,136	323,614	24,019	39,043	10,384	5,130	4,646
Latin America, Total									
All years	441	3,352	25,163,756	26,473,049	2,397,074	2,681,082	633,193	730,004	523,485
1974 - 1975	93	127	1,238,069	93,326	39,544	45,867	2,175	4,312	2,242
1970 - 1973	266	686	1,781,686	1,308,480	75,676	134,101	23,097	17,066	14,591
1965 - 1969	259	720	2,379,507	2,087,900	189,847	232,445	48,778	29,881	24,463
1960 - 1964	232	577	3,503,003	4,832,281	359,998	381,948	88,119	87,894	71,925
1955 - 1959	224	501	4,743,996	5,569,054	543,703	610,482	129,492	180,947	118,082
1950 - 1954	124	230	3,262,332	3,248,033	382,592	389,568	79,545	110,881	92,041
1945 - 1949	89	153	1,925,645	2,284,297	282,757	295,157	88,515	56,455	48,738
Prior to 1945	127	290	6,217,562	6,872,941	513,960	582,370	169,799	242,520	151,355
Year not stated	36	68	111,956	176,737	8,997	9,146	3,672	48	48
Argentina									
All years	145	278	2,617,820	3,060,011	76,075	177,829	52,939	52,178	26,079
1974 - 1975	*	*	*	*	*	*	*	*	*
1970 - 1973	*40	*47	*97,368	*94,297	*14,489	*15,003	*2,065	*2,988	*1,897
1965 - 1969	42	50	254,693	270,688	8,118	16,447	9,109	328	87
1960 - 1964	49	56	275,282	289,986	11,404	18,211	4,814	6,993	2,387
1955 - 1959	32	32	623,151	756,617	—22,545	16,165	4,407	5,607	866
1950 - 1954	18	20	233,060	261,670	14,818	14,928	4,534	5,156	5,156
1945 - 1949	9	12	72,446	71,343	755	4,067	1,629	974	531
Prior to 1945	48	56	1,061,727	1,315,302	49,033	93,002	26,380	30,133	15,155
Year not stated	5	5	92	110	4	5	1	—	—
Brazil									
All years	271	659	7,561,248	8,687,356	588,178	688,513	140,218	136,414	114,827
1974 - 1975	39	49	81,265	30,189	—1,178	2,439	622	—	—
1970 - 1973	113	155	531,556	262,109	—8,754	34,011	3,849	903	903
1965 - 1969	72	126	717,834	564,602	41,784	53,954	10,703	13,949	13,110
1960 - 1964	62	77	1,443,615	2,636,630	112,491	118,830	21,424	32,435	31,780
1955 - 1959	66	97	937,308	994,204	123,167	127,845	27,399	23,868	21,184
1950 - 1954	42	47	1,237,746	1,313,306	106,301	107,515	23,428	24,531	12,755
1945 - 1949	26	27	458,003	618,897	85,308	92,678	18,823	12,355	10,338
Prior to 1945	49	55	2,149,180	2,262,221	128,885	150,940	33,965	28,372	24,757
Year not stated	12	26	4,743	5,197	174	302	3	—	—
Ecuador									
All years	31	40	83,435	85,386	7,581	8,668	2,033	3,306	1,003
1974 - 1975	*	*	*	*	*	—	—	—	—
1970 - 1973	*9	*9	*10,767	*19,926	*739	931	227	—	—
1965 - 1969	12	14	21,753	21,669	3,599	3,877	1,029	1,901	382
1960 - 1964	6	6	19,484	13,103	1,341	1,345	227	705	202
1955 - 1959	*7	*8	*15,603	*17,358	*1,679	*2,073	*471	*394	*394
1950 - 1954	—	—	—	—	—	—	—	—	—
1945 - 1949	*	*	*	*	*	*	*	*	*
Prior to 1945	*3	*3	*15,828	*13,329	*223	*441	*79	305	25
Year not stated	*	*	*	*	*	*	*	—	—
Mexico									
All years	298	753	3,427,679	4,764,032	482,874	508,089	216,989	76,438	70,456
1974 - 1975	12	12	41,386	3,191	107	476	224	—	—
1970 - 1973	89	134	123,778	129,343	6,611	10,838	3,691	357	332
1965 - 1969	121	181	355,093	324,633	23,003	33,264	11,038	4,555	4,396
1960 - 1964	89	115	278,554	315,034	39,353	41,247	18,214	2,894	2,798
1955 - 1959	83	110	510,502	690,657	96,320	101,461	45,681	13,084	11,275
1950 - 1954	48	59	222,291	250,665	30,913	32,890	12,708	3,348	2,870
1945 - 1949	40	44	567,697	721,385	115,376	115,548	51,369	15,082	14,582
Prior to 1945	67	85	1,247,636	2,186,793	166,466	167,636	71,932	37,071	34,155
Year not stated	8	13	80,742	142,331	4,725	4,729	2,132	48	48

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporation with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Latin America—Continued									
Panama, Excluding Canal Zone									
All years	173	397	6,076,049	4,584,315	735,456	755,102	56,045	302,863	192,462
1974 - 1975	17	22	1,060,480	9,210	34,294	34,729	—	2,930	860
1970 - 1973	51	74	232,103	167,466	18,747	21,969	1,707	2,029	1,817
1965 - 1969	36	49	255,863	327,730	66,724	66,831	1,462	1,590	955
1960 - 1964	52	82	614,795	648,088	84,593	84,895	8,201	24,985	17,744
1955 - 1959	73	101	1,523,821	1,737,633	227,706	241,425	16,738	69,480	43,702
1950 - 1954	33	44	1,105,778	1,083,813	181,132	182,937	21,654	63,424	59,031
1945 - 1949	9	11	305,404	342,040	40,798	40,854	958	14,328	10,314
Prior to 1945	12	14	977,805	268,334	81,462	81,462	5,324	124,098	58,038
Year not stated	—	—	—	—	—	—	—	—	—
Peru									
All years	76	112	284,177	352,178	46,065	48,296	17,903	8,749	8,158
1974 - 1975	3	3	8,103	10,169	1,380	1,380	339	—	—
1970 - 1973	12	14	26,069	15,994	761	868	223	548	367
1965 - 1969	22	25	26,360	29,063	6,285	6,683	2,335	849	787
1960 - 1964	22	25	99,378	135,112	14,169	15,804	5,858	2,038	1,829
1955 - 1959	15	17	26,162	36,420	5,359	5,360	1,243	1,010	896
1950 - 1954	8	9	46,124	60,739	11,953	11,956	5,807	3,035	3,035
1945 - 1949	8	8	16,080	21,013	2,960	2,961	1,128	584	577
Prior to 1945	8	11	35,901	43,666	3,199	3,285	969	685	666
Year not stated	—	—	—	—	—	—	—	—	—
Venezuela									
All years	187	406	2,611,922	2,405,864	236,961	248,653	69,220	102,424	70,466
1974 - 1975	8	8	4,848	820	193	193	36	—	—
1970 - 1973	68	101	311,925	213,109	19,786	22,246	6,525	3,789	3,363
1965 - 1969	67	93	329,465	182,281	15,188	17,372	4,606	4,973	3,886
1960 - 1964	44	64	382,178	335,264	43,758	45,880	9,641	8,751	7,319
1955 - 1959	66	79	806,518	909,931	78,265	82,346	21,159	58,432	32,845
1950 - 1954	17	23	292,258	163,583	24,897	25,741	6,860	8,459	6,284
1945 - 1949	11	14	244,315	288,766	21,475	21,475	8,074	9,124	8,851
Prior to 1945	17	17	232,269	303,271	31,671	31,671	11,941	8,897	7,918
Year not stated	6	7	8,145	8,839	1,729	1,729	378	—	—
Other Western Hemisphere, Total									
All years	276	657	14,116,669	26,176,963	934,502	1,125,592	251,539	470,148	316,411
1974 - 1975	36	48	350,085	382,335	13,674	16,153	17	—	—
1970 - 1973	187	283	4,413,314	2,660,594	195,987	248,436	14,184	61,970	45,208
1965 - 1969	97	152	4,774,825	5,310,560	193,816	309,804	10,726	142,123	71,500
1960 - 1964	62	83	1,426,991	1,846,738	144,856	150,468	37,324	69,370	50,886
1955 - 1959	35	59	2,683,185	12,816,831	355,609	368,061	185,222	191,264	145,415
1950 - 1954	11	11	16,575	9,286	3,390	3,391	14	140	115
1945 - 1949	4	11	250,331	2,716,794	9,458	10,975	3,927	3,379	3,232
Prior to 1945	5	7	200,130	432,319	17,521	18,112	125	1,841	—
Year not stated	3	3	1,233	1,507	192	192	—	60	54
The Bahamas									
All years	100	207	6,028,197	20,716,847	536,806	639,352	225,351	228,984	169,811
1974 - 1975	4	4	1,908	31	—53	1	—	—	—
1970 - 1973	18	24	351,703	252,808	25,204	34,100	742	6,460	6,220
1965 - 1969	47	67	1,817,237	3,802,604	62,748	145,041	1,736	4,897	1,280
1960 - 1964	38	53	1,057,358	895,124	101,116	102,141	35,607	36,563	28,837
1955 - 1959	20	36	2,345,142	12,617,927	320,669	328,842	183,266	175,843	130,242
1950 - 1954	*7	*16	254,729	*2,716,035	*9,599	*11,116	*3,875	*3,379	*3,232
1945 - 1949	*	*	*	*	*	*	*	*	*
Prior to 1945	*5	*7	200,120	432,319	17,523	18,112	125	1,841	—
Year not stated	*	*	—	—	—	—	—	—	—
Bermuda									
All years	145	257	2,701,677	4,876,357	365,198	388,340	9,319	206,193	126,156
1974 - 1975	28	40	134,871	380,422	13,809	16,064	—	—	—
1970 - 1973	97	138	929,714	2,118,012	144,915	155,918	3,102	40,162	26,822
1965 - 1969	31	41	1,034,233	1,301,786	128,950	134,374	3,877	117,675	62,009
1960 - 1964	17	18	268,833	886,599	40,428	40,609	568	32,807	22,049
1955 - 1959	14	17	322,609	180,755	33,948	38,227	1,757	15,409	15,162
1950 - 1954	3	3	11,417	8,784	3,147	3,148	14	140	115
1945 - 1949	—	—	—	—	—	—	—	—	—
Prior to 1945	—	—	—	—	—	—	—	—	—
Year not stated	—	—	—	—	—	—	—	—	—
Netherlands Antilles									
All years	128	153	5,260,941	497,760	26,590	86,101	16,058	26,000	14,029
1974 - 1975	4	4	213,306	1,883	—82	88	17	—	—
1970 - 1973	96	105	3,081,698	279,227	23,817	55,859	9,942	15,349	12,167
1965 - 1969	29	35	1,903,441	195,677	—3,463	23,392	4,941	10,651	1,862
1960 - 1964	*9	*9	*62,495	*20,974	*6,318	*6,762	*1,159	—	—
1955 - 1959	*	*	*	*	*	*	*	*	—
1950 - 1954	—	—	—	—	—	—	—	—	—
1945 - 1949	—	—	—	—	—	—	—	—	—
Prior to 1945	—	—	—	—	—	—	—	—	—
Year not stated	*	*	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe, Total									
All years	501	8,333	108,544,288	137,780,393	8,593,216	10,103,995	3,079,581	3,304,101	2,441,837
1974 - 1975	148	309	1,585,289	1,658,582	19,547	32,461	13,131	1,422	1,422
1970 - 1973	363	1,531	9,817,588	8,619,084	205,772	458,238	120,121	77,079	66,736
1965 - 1969	345	1,698	12,042,250	16,927,487	740,212	1,013,071	279,613	280,889	266,772
1960 - 1964	332	1,554	15,688,066	16,549,676	1,299,350	1,473,807	474,602	347,039	267,517
1955 - 1959	244	817	10,430,510	12,629,920	1,385,031	1,481,288	430,023	605,399	461,555
1950 - 1954	180	475	5,754,057	8,144,679	429,497	615,256	202,095	220,892	160,332
1945 - 1949	146	329	4,222,870	5,133,531	219,816	311,004	78,745	59,888	48,068
Prior to 1945	243	1,409	48,303,712	67,234,370	4,277,316	4,685,651	1,468,640	1,708,459	1,166,710
Year not stated	62	211	699,946	883,064	16,675	33,219	12,613	3,034	2,725
Austria									
All years	107	143	926,546	1,352,969	99,005	102,933	39,087	31,827	26,668
1974 - 1975	10	10	8,254	15,984	1,483	1,673	774	—	—
1970 - 1973	23	29	162,148	112,255	3,739	5,570	2,058	48	—
1965 - 1969	35	42	88,379	155,259	9,783	10,994	3,789	4,025	2,668
1960 - 1964	27	28	146,799	238,032	22,520	22,818	10,792	8,350	5,834
1955 - 1959	16	16	174,949	121,626	3,566	3,856	1,422	586	570
1950 - 1954	*8	*8	*29,972	*45,986	*2,550	*2,659	*1,386	*2,328	*1,105
1945 - 1949	*	*	*	*	*	*	*	*	*
Prior to 1945	9	10	316,044	663,828	55,363	55,363	18,864	16,490	16,490
Year not stated	—	—	—	—	—	—	—	—	—
Belgium									
All years	248	490	7,221,508	8,191,015	429,264	548,639	187,352	95,671	74,956
1974 - 1975	17	20	26,649	11,882	3,128	3,745	1,836	—	—
1970 - 1973	70	92	227,402	233,774	9,270	16,740	6,010	155	65
1965 - 1969	93	119	1,204,153	1,529,702	25,255	89,127	28,900	8,754	7,896
1960 - 1964	73	88	1,431,478	1,766,923	116,457	122,711	43,309	12,943	10,601
1955 - 1959	36	40	1,047,833	800,023	89,890	90,962	36,921	27,314	25,779
1950 - 1954	21	24	151,127	224,294	12,474	13,958	4,086	3,945	2,626
1945 - 1949	23	23	810,521	682,077	47,258	47,364	10,172	4,084	3,450
Prior to 1945	60	75	2,278,897	2,861,747	123,071	161,571	55,313	38,477	24,538
Year not stated	7	9	43,447	80,591	2,460	2,461	805	—	—
Denmark									
All years	106	155	1,368,813	2,577,484	138,723	160,825	24,561	16,734	16,366
1974 - 1975	*	*	*	—	—	—	—	—	—
1970 - 1973	*31	*37	*36,230	36,202	—484	2,451	973	206	206
1965 - 1969	26	26	45,199	74,231	1,589	2,884	656	480	354
1960 - 1964	22	24	55,091	71,328	5,551	7,568	2,317	1,514	1,514
1955 - 1959	16	19	59,420	115,202	9,504	10,050	3,654	2,090	2,034
1950 - 1954	7	7	10,714	13,807	1,528	1,528	581	70	70
1945 - 1949	4	4	100,361	96,508	15,834	19,158	5,595	5,982	5,982
Prior to 1945	*33	*38	*1,061,799	*2,170,208	*105,202	*117,186	*10,783	*6,392	*6,205
Year not stated	*	*	*	*	*	*	*	*	*
France (Including Andorra)									
All years	298	1,008	14,754,379	22,780,568	1,082,932	1,252,115	480,084	180,949	168,584
1974 - 1975	30	34	113,139	48,490	719	4,135	1,803	—	—
1970 - 1973	98	147	1,390,325	935,240	37,918	54,102	20,674	13,429	12,763
1965 - 1969	92	190	1,536,880	6,263,733	51,264	96,002	32,885	5,163	2,896
1960 - 1964	125	204	1,850,396	1,820,182	158,483	170,066	81,340	27,719	25,900
1955 - 1959	79	114	1,896,653	2,159,690	109,935	117,313	45,092	20,089	17,972
1950 - 1954	57	73	1,056,871	1,299,483	82,104	119,322	60,038	18,327	17,285
1945 - 1949	41	59	1,212,716	2,084,616	105,007	108,164	18,138	5,844	4,778
Prior to 1945	103	169	5,602,247	8,006,362	535,218	575,591	216,640	90,315	86,927
Year not stated	11	18	95,151	162,770	2,284	7,420	3,473	63	63
Italy (Including San Marino)									
All years	249	620	11,010,038	12,463,401	345,326	505,363	148,673	76,086	65,520
1974 - 1975	18	24	109,812	1,231,472	3,904	4,633	2,265	1,405	1,405
1970 - 1973	80	137	508,063	469,551	31,077	41,096	12,870	2,408	2,366
1965 - 1969	102	148	888,115	863,471	31,834	50,619	17,648	3,290	2,207
1960 - 1964	97	128	1,541,861	2,103,004	37,589	73,419	30,471	10,800	7,268
1955 - 1959	50	57	907,633	937,746	38,462	49,019	19,673	3,208	2,654
1950 - 1954	29	34	274,545	283,036	3,128	12,548	5,000	1,394	927
1945 - 1949	23	24	639,453	491,645	7,923	22,010	5,684	160	—
Prior to 1945	50	61	6,096,451	5,951,051	197,149	250,966	54,618	53,423	48,693
Year not stated	6	7	44,104	132,425	—5,740	1,053	445	—	—
Liechtenstein									
All years	25	39	218,269	45,709	20,261	21,088	—552	17,243	8,780
1974 - 1975	*	*	*	—	*	—	—	—	—
1970 - 1973	*11	*14	*14,534	*2,787	*52	873	—	4,616	653
1965 - 1969	7	8	113,411	9,327	721	722	—	—	—
1960 - 1964	7	7	19,135	8,795	4,595	4,597	223	2,000	2,000
1955 - 1959	*9	*10	*71,190	*24,800	*14,893	*14,895	*—776	*10,627	*6,127
1950 - 1954	*	*	*	*	*	*	*	*	*
1945 - 1949	—	—	—	—	—	—	—	—	—
Prior to 1945	—	—	—	—	—	—	—	—	—
Year not stated	*	*	—	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Luxembourg									
All years	55	94	3,184,465	743,492	164,388	174,595	13,832	111,434	102,586
1974 - 1975	5	5	42,824	48,441	3,990	3,994	1,446	—	—
1970 - 1973	18	21	1,628,855	196,984	16,695	23,762	969	5,134	3,907
1965 - 1969	34	42	942,257	254,475	127,157	127,733	4,654	93,437	93,089
1960 - 1964	11	14	254,622	76,564	10,491	10,516	3,818	9,083	3,197
1955 - 1959	5	5	3,369	7,611	648	650	287	66	66
1950 - 1954	—	—	—	—	—	—	—	—	—
1945 - 1949	3	3	87,976	107,619	672	3,206	860	3,713	2,327
Prior to 1945	*4	*4	*224,561	51,798	*4,735	*4,735	*1,798	—	—
Year not stated	*	*	*	—	*	*	*	—	—
Netherlands									
All years	234	607	6,988,128	8,874,367	896,764	978,134	330,784	173,811	152,121
1974 - 1975	24	29	431,078	166,519	1,452	3,319	405	—	—
1970 - 1973	73	102	478,978	417,200	31,914	39,783	13,468	3,121	2,521
1965 - 1969	86	125	1,275,917	1,081,359	107,673	124,559	50,316	31,759	30,409
1960 - 1964	67	104	1,068,360	1,308,002	165,428	179,249	46,115	27,367	23,789
1955 - 1959	58	79	1,121,593	1,700,301	315,193	322,869	124,554	64,218	60,021
1950 - 1954	35	48	355,506	418,839	46,159	53,783	21,612	3,113	2,965
1945 - 1949	16	18	93,831	110,915	9,140	10,832	5,249	3,941	3,004
Prior to 1945	52	87	2,151,754	3,655,386	219,381	242,809	68,664	40,292	29,411
Year not stated	11	15	11,110	15,845	424	931	401	—	—
Spain									
All years	159	336	2,754,147	3,159,475	327,390	376,165	98,455	42,900	41,674
1974 - 1975	19	22	11,213	4,925	—9	282	70	—	—
1970 - 1973	40	59	196,109	166,504	—37,203	6,438	2,006	208	208
1965 - 1969	66	87	455,162	457,110	50,124	52,390	13,361	5,399	5,143
1960 - 1964	49	67	374,369	408,459	42,200	43,485	11,071	5,762	5,595
1955 - 1959	23	31	198,060	227,571	32,494	33,180	9,371	4,255	4,251
1950 - 1954	15	20	362,537	507,224	43,085	43,595	5,173	1,479	1,479
1945 - 1949	6	6	35,391	61,916	6,416	6,416	2,040	599	599
Prior to 1945	32	40	1,120,530	1,323,322	189,932	190,028	55,337	25,198	24,400
Year not stated	4	4	777	2,443	351	351	26	—	—
Sweden									
All years	153	323	2,303,494	3,001,249	248,213	336,088	105,738	33,231	31,218
1974 - 1975	5	7	15,757	8,287	122	416	146	—	—
1970 - 1973	36	44	46,216	78,408	1,754	2,867	1,011	61	61
1965 - 1969	49	69	513,300	393,641	74,127	77,597	28,474	8,174	8,174
1960 - 1964	48	58	183,246	268,894	32,224	34,792	16,248	5,223	5,032
1955 - 1959	22	23	43,129	63,589	517	2,585	873	501	19
1950 - 1954	10	13	59,083	43,876	9,989	10,412	1,270	—	—
1945 - 1949	15	17	30,539	17,088	—42,520	830	215	—	—
Prior to 1945	*48	*92	*1,412,222	*2,127,467	*172,001	*206,589	*57,502	19,273	17,933
Year not stated	*	*	*	*	*	*	*	—	—
Switzerland									
All years	249	571	7,045,785	7,744,514	989,297	1,033,302	158,781	557,942	413,739
1974 - 1975	19	21	18,379	12,551	508	937	386	—	—
1970 - 1973	78	105	425,676	841,661	47,172	51,299	5,215	1,143	441
1965 - 1969	77	96	1,149,342	1,245,452	93,321	99,101	18,116	38,913	35,021
1960 - 1964	115	161	1,695,053	1,725,547	220,785	245,591	37,437	85,972	73,677
1955 - 1959	71	94	2,123,053	1,986,822	408,308	409,943	43,803	338,084	236,234
1950 - 1954	19	22	210,241	200,568	27,203	27,382	6,878	30,925	15,688
1945 - 1949	16	19	136,944	193,471	8,173	13,063	2,734	2,138	1,858
Prior to 1945	37	47	1,282,249	1,534,989	182,824	184,655	43,973	60,404	50,456
Year not stated	5	6	4,849	3,452	1,003	1,331	238	363	363
United Kingdom									
All years	415	2,356	27,518,790	32,748,998	1,763,220	2,190,506	729,474	926,549	677,933
1974 - 1975	41	63	735,763	55,789	3,158	5,318	2,850	—	—
1970 - 1973	180	373	3,011,482	3,081,055	—11,436	68,193	26,154	1,985	1,516
1965 - 1969	170	379	2,157,872	2,158,607	112,157	157,783	51,732	51,034	50,452
1960 - 1964	172	391	3,323,719	2,569,364	230,913	255,318	119,484	67,994	43,876
1955 - 1959	100	195	1,325,163	2,103,791	255,412	265,798	83,922	69,515	52,652
1950 - 1954	90	140	2,093,863	2,601,999	101,600	203,759	44,241	107,801	78,280
1945 - 1949	65	110	587,242	666,420	40,077	44,613	19,129	10,649	6,847
Prior to 1945	186	586	14,029,211	19,099,892	1,016,904	1,174,534	375,915	616,328	443,066
Year not stated	27	119	254,476	412,081	14,434	15,189	6,047	1,243	1,243
West Germany									
All years	309	1,019	20,322,836	29,368,699	1,798,620	2,082,730	679,259	989,402	618,960
1974 - 1975	29	44	58,965	44,011	1,134	3,599	1,037	—	—
1970 - 1973	128	226	1,499,481	1,887,924	52,805	115,444	26,298	44,174	41,698
1965 - 1969	125	235	1,335,383	2,024,400	13,827	74,144	15,290	23,129	21,280
1960 - 1964	141	194	2,945,025	3,194,031	156,304	190,956	49,912	65,151	46,043
1955 - 1959	72	90	1,316,049	2,096,642	98,931	149,416	56,828	62,496	52,847
1950 - 1954	47	61	837,482	1,678,848	68,655	93,155	42,355	47,869	36,353
1945 - 1949	17	25	404,695	458,190	18,479	30,689	7,413	21,051	18,111
Prior to 1945	67	122	11,900,891	17,946,287	1,389,235	1,423,051	479,712	724,475	401,881
Year not stated	19	22	24,866	38,367	—748	2,277	414	1,056	747

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Africa, Total									
All years	243	1,041	11,106,595	10,787,751	1,696,962	1,846,430	780,523	424,128	328,179
1974 - 1975	29	44	113,424	74,056	9,773	11,106	2,294	29,130	1,500
1970 - 1973	114	238	1,296,453	1,521,880	5,789	61,190	4,834	7,426	3,489
1965 - 1969	101	251	3,278,666	2,980,298	836,305	900,580	600,212	113,539	89,704
1960 - 1964	96	193	1,547,365	1,186,738	183,017	202,522	39,724	35,366	31,421
1955 - 1959	65	107	1,279,769	1,311,489	140,934	146,960	17,825	86,658	79,781
1950 - 1954	44	75	1,158,499	1,257,545	182,703	182,950	27,883	50,861	27,032
1945 - 1949	33	41	1,022,604	303,598	99,182	99,952	13,777	15,607	12,242
Prior to 1945	55	78	1,400,941	2,140,411	239,621	240,759	73,885	85,540	83,010
Year not stated	10	14	8,874	11,737	—361	411	87	—	—
Liberia									
All years	75	265	6,368,739	5,066,296	446,922	574,965	28,863	270,068	190,281
1974 - 1975	13	15	54,564	12,807	4,638	4,671	5	29,130	1,500
1970 - 1973	40	107	1,010,313	1,363,429	516	46,720	149	5,884	2,425
1965 - 1969	27	66	2,089,598	1,556,284	81,573	142,396	11,998	99,989	77,461
1960 - 1964	19	38	881,783	510,947	85,785	103,579	1,705	20,000	20,000
1955 - 1959	19	26	788,189	979,692	111,790	114,978	5,897	72,040	71,208
1950 - 1954	6	6	651,835	469,368	76,321	76,321	312	30,000	8,000
1945 - 1949	4	7	892,458	173,770	86,299	86,299	8,796	13,026	9,686
Prior to 1945	—	—	—	—	—	—	—	—	—
Year not stated	—	—	—	—	—	—	—	—	—
South Africa (Including South-West Africa)									
All years	165	423	2,727,865	3,344,246	393,247	399,918	115,828	116,339	106,636
1974 - 1975	*	*	*	*	*	*	*	*	—
1970 - 1973	*47	*75	*104,393	*75,959	*7,390	*8,008	*2,848	351	351
1965 - 1969	44	88	110,347	121,052	11,909	12,263	3,595	3,092	3,058
1960 - 1964	57	75	298,429	308,075	43,635	44,937	16,344	11,299	8,700
1955 - 1959	35	49	414,084	212,532	18,092	20,162	6,710	9,667	4,752
1950 - 1954	25	36	345,128	451,126	69,185	69,428	11,359	5,798	5,798
1945 - 1949	21	24	74,230	77,853	8,211	8,838	2,977	2,238	2,238
Prior to 1945	52	68	1,372,590	2,085,912	235,191	235,877	71,913	83,894	81,739
Year not stated	5	8	8,664	11,737	—367	406	81	—	—
OPEC Countries									
All years	62	79	914,858	1,235,637	733,230	735,950	585,691	16,164	14,957
1974 - 1975	5	5	13,102	324	—624	—	—	—	—
1970 - 1973	17	18	43,481	13,771	—35	999	355	—	—
1965 - 1969	27	29	747,689	1,062,641	710,282	711,014	574,244	7,103	6,247
1960 - 1964	15	15	32,245	42,343	4,888	5,096	2,346	473	122
1955 - 1959	4	4	11,196	9,584	849	849	505	—	—
1950 - 1954	4	4	56,939	96,474	16,186	16,186	7,278	8,271	8,271
1945 - 1949	*4	*4	10,206	10,499	1,685	1,806	962	318	318
Prior to 1945	*	*	—	—	—	—	—	—	—
Year not stated	*	*	—	—	—	—	—	—	—
Asia, Total									
All years	302	1,160	9,632,542	12,436,739	1,190,125	1,285,438	400,439	433,635	351,515
1974 - 1975	53	63	139,794	43,138	—987	3,140	662	363	363
1970 - 1973	181	332	1,781,036	1,289,730	108,500	162,006	18,261	6,896	5,211
1965 - 1969	139	290	2,097,605	2,426,358	216,153	243,055	49,452	120,021	89,572
1960 - 1964	123	235	2,640,708	5,005,646	323,352	329,777	76,320	145,866	119,399
1955 - 1959	65	97	928,814	1,097,166	183,946	187,490	88,503	78,171	59,945
1950 - 1954	*46	*73	*533,104	*649,281	*95,383	*95,903	*44,460	*22,295	*20,311
1945 - 1949	*	*	*	*	*	*	*	*	*
Prior to 1945	*43	*70	*1,511,482	*1,925,420	*263,777	*264,069	*122,781	*60,022	*56,713
Year not stated	*	*	*	*	*	*	*	*	*
Middle East, Total									
All years	89	141	723,605	434,194	41,072	51,381	21,212	11,254	7,738
1974 - 1975	14	14	17,713	15,966	—2,222	140	79	—	—
1970 - 1973	29	35	85,673	61,850	1,796	4,542	1,430	173	83
1965 - 1969	31	37	85,929	82,884	8,180	9,425	2,766	1,491	941
1960 - 1964	26	31	200,472	120,206	12,708	13,370	4,940	3,520	2,790
1955 - 1959	12	12	195,608	101,787	11,872	14,836	7,533	2,943	1,045
1950 - 1954	*6	*8	*23,221	*51,017	*7,919	8,248	4,028	3,127	2,879
1945 - 1949	*	*	*	*	*	—	—	—	—
Prior to 1945	*4	*4	*114,990	*485	*818	*820	*436	—	—
Year not stated	*	*	*	*	*	*	*	—	—
OPEC Countries									
All years	35	51	154,917	157,365	11,745	13,919	3,776	4,695	2,861
1974 - 1975	8	8	7,962	7,544	—574	116	75	—	—
1970 - 1973	10	12	34,872	31,377	1,935	2,632	682	67	6
1965 - 1969	13	14	39,830	24,993	2,631	2,999	424	716	191
1960 - 1964	*9	12	*71,524	*92,974	*7,844	*8,120	*2,548	*3,913	*2,665
1955 - 1959	*	*	*	*	*	*	*	*	*
1950 - 1954	*4	*5	*729	*477	*—91	*52	*47	—	—
1945 - 1949	—	—	—	—	—	—	—	—	—
Prior to 1945	*	*	*	*	*	—	—	—	—
Year not stated	*	*	*	*	*	*	*	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Asia—Continued									
Other Asia, Total									
All years	278	1,019	8,908,937	12,002,545	1,149,053	1,234,057	379,227	422,381	343,776
1974 - 1975	41	49	122,081	27,172	1,235	2,999	583	363	363
1970 - 1973	167	297	1,695,363	1,227,881	106,704	157,464	16,831	6,723	5,128
1965 - 1969	124	253	2,011,675	2,343,474	207,973	233,629	46,686	118,530	88,630
1960 - 1964	109	204	2,440,236	4,885,440	310,644	316,407	71,380	142,346	116,609
1955 - 1959	57	85	733,206	995,379	172,073	172,654	80,970	75,228	58,900
1950 - 1954	29	38	357,669	410,189	54,617	54,627	26,097	12,971	11,639
1945 - 1949	19	27	152,214	188,075	32,846	33,028	14,335	6,198	5,793
Prior to 1945	33	55	1,376,635	1,792,651	260,399	260,643	120,965	59,879	56,570
Year not stated	7	11	19,858	132,285	2,560	2,605	1,380	143	143
Hong Kong									
All years	125	198	1,761,030	1,382,103	191,139	197,830	21,726	103,845	91,983
1974 - 1975	17	20	11,755	7,432	2,433	2,524	432	363	363
1970 - 1973	63	76	726,318	282,919	37,173	40,591	2,158	595	593
1965 - 1969	37	47	432,933	525,275	54,802	57,898	8,436	31,650	28,748
1960 - 1964	30	38	499,595	461,008	82,166	82,211	8,260	65,493	56,544
1955 - 1959	11	11	41,405	47,491	6,144	6,151	974	2,786	2,776
1950 - 1954	3	3	25,062	37,087	7,082	7,082	1,081	2,794	2,794
1945 - 1949	—	—	—	—	—	—	—	—	—
Prior to 1945	3	3	23,963	20,890	1,338	1,373	385	164	164
Year not stated	—	—	—	—	—	—	—	—	—
Indonesia									
All years	41	47	396,891	264,433	49,054	54,230	7,736	11,082	9,594
1974 - 1975	*	*	*	—	—	—	—	—	—
1970 - 1973	*28	*28	*214,805	141,529	26,325	31,095	344	3,042	1,954
1965 - 1969	*8	*9	*110,987	*54,524	*10,746	*11,151	*2,849	6,200	6,200
1960 - 1964	*	*	*	*	*	*	*	—	—
1955 - 1959	—	—	—	—	—	—	—	—	—
1950 - 1954	—	—	—	—	—	—	—	—	—
1945 - 1949	—	—	—	—	—	—	—	—	—
Prior to 1945	7	10	71,100	68,380	11,983	11,983	4,544	1,840	1,440
Year not stated	—	—	—	—	—	—	—	—	—
Japan (Including Okinawa and Ryukyu Islands)									
All years	124	191	3,137,949	5,435,980	430,278	458,654	198,804	147,617	119,598
1974 - 1975	9	9	45,541	16,524	—953	5	4	—	—
1970 - 1973	29	35	172,134	229,671	—11,765	11,243	5,522	1,648	1,412
1965 - 1969	18	29	228,113	369,619	16,821	19,148	9,499	8,212	4,202
1960 - 1964	54	62	1,253,459	3,226,041	121,838	123,627	37,040	27,996	17,215
1955 - 1959	27	28	461,191	600,459	127,143	127,183	61,626	59,225	49,176
1950 - 1954	11	11	223,621	224,329	24,421	24,427	15,031	5,444	4,310
1945 - 1949	—	—	—	—	—	—	—	—	—
Prior to 1945	9	10	735,376	639,971	150,570	150,774	68,806	45,093	43,282
Year not stated	3	7	18,515	129,366	2,203	2,249	1,277	—	—
Philippines									
All years	89	136	1,104,876	1,421,509	134,003	135,705	44,481	34,638	26,575
1974 - 1975	4	4	7,217	1,079	179	223	106	—	—
1970 - 1973	11	14	76,456	62,067	3,718	4,654	363	617	617
1965 - 1969	34	37	209,317	222,389	10,134	10,703	3,904	2,572	2,558
1960 - 1964	26	29	206,386	349,215	22,111	22,157	4,928	10,873	7,503
1955 - 1959	17	18	94,110	90,333	8,804	8,804	3,286	6,432	2,250
1950 - 1954	10	11	58,037	73,614	12,501	12,505	4,493	2,074	2,074
1945 - 1949	10	11	109,220	135,959	22,385	22,488	7,919	4,633	4,229
Prior to 1945	12	12	344,133	486,852	54,171	54,171	19,482	7,437	7,345
Year not stated	—	—	—	—	—	—	—	—	—
Oceania, Total									
All years	275	1,314	9,822,353	10,580,132	728,358	782,961	301,929	237,961	161,047
1974 - 1975	21	27	26,062	27,032	1,532	1,841	750	187	89
1970 - 1973	110	246	716,125	359,607	10,642	27,931	10,002	7,437	6,257
1965 - 1969	128	230	1,301,513	1,225,142	112,481	120,110	46,782	26,155	17,922
1960 - 1964	123	225	1,715,629	1,455,469	145,734	155,113	60,462	41,604	27,797
1955 - 1959	83	154	957,601	851,525	70,688	75,471	28,525	24,834	9,676
1950 - 1954	57	114	781,274	667,837	71,696	75,830	22,233	34,082	24,239
1945 - 1949	35	58	223,235	398,946	14,437	16,618	6,826	2,835	2,091
Prior to 1945	*90	*260	*4,100,914	*5,594,574	*301,148	*310,047	*126,349	*100,825	*72,976
Year not stated	*	*	*	*	*	*	*	*	*
Australia									
All years	266	1,090	8,875,452	9,524,813	655,671	705,992	273,342	221,237	146,536
1974 - 1975	16	20	21,237	26,068	1,448	1,669	675	187	89
1970 - 1973	88	194	554,099	300,856	2,063	16,283	7,014	2,364	1,555
1965 - 1969	115	188	1,271,963	1,165,623	107,545	115,013	45,531	24,054	16,518
1960 - 1964	116	185	1,443,127	1,315,973	139,561	148,923	58,443	40,225	26,643
1955 - 1959	74	138	946,285	834,774	68,458	73,215	27,643	24,466	9,313
1950 - 1954	52	96	676,560	511,330	66,106	70,238	20,614	33,954	24,130
1945 - 1949	31	49	160,140	253,078	7,885	9,594	3,694	1,902	1,157
Prior to 1945	80	189	3,763,594	5,075,719	259,465	267,328	108,242	93,372	67,079
Year not stated	10	31	38,447	41,392	3,139	3,729	1,486	712	52

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U S corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Puerto Rico and U.S. Possessions									
All years	99	285	2,038,782	3,063,604	109,638	138,340	19,908	13,658	2,200
1974 - 1975	*34	*64	*174,062	*62,070	*—701	*3,466	*914	*122	*122
1970 - 1973	*	*	*	*	*	*	*	*	*
1965 - 1969	39	82	1,141,107	2,203,896	73,065	75,168	5,710	10,616	372
1960 - 1964	42	89	252,220	182,886	21,883	25,318	5,658	1,069	886
1955 - 1959	23	27	221,644	115,911	9,074	13,170	3,833	1,019	315
1950 - 1954	*9	*12	*144,785	*306,890	*15,035	*15,048	*1,408	200	200
1945 - 1949	*	*	*	*	*	*	*	—	—
Prior to 1945	*11	*11	*104,964	*191,950	*—8,718	*6,170	*2,385	*632	*304
Year not stated	*	*	*	*	*	*	*	*	*
Country not Stated									
All years	3	3	1	1	—432	—	—	—	—
1974 - 1975	—	—	—	—	—	—	—	—	—
1970 - 1973	*3	*3	1	1	—432	—	—	—	—
1965 - 1969	—	—	—	—	—	—	—	—	—
1960 - 1964	—	—	—	—	—	—	—	—	—
1955 - 1959	—	—	—	—	—	—	—	—	—
1950 - 1954	—	—	—	—	—	—	—	—	—
1945 - 1949	—	—	—	—	—	—	—	—	—
Prior to 1945	—	—	—	—	—	—	—	—	—
Year not stated	*	*	—	—	—	—	—	—	—

*Identifies (a) years for which data were deleted to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from the other years

[1]Since most U S corporations have Controlled Foreign Corporations (CFC's) incorporated in more than one country and it is possible that, within a particular geographic area, a U S. corporation has CFC's in more than one year of incorporation, the data in this column will not add to totals.

[2]Less than $500

NOTE See text for explanatory statements Detail may not add to totals because of rounding

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Geographic Areas									
Total	**666**	**19,142**	**228,376,784**	**281,271,223**	**20,938,077**	**23,493,809**	**7,592,591**	**6,954,148**	**5,117,928**
Zero assets or not reported	390	2,453	—	815,995	302,618	412,852	76,112	248,749	145,130
$1 under $1,000,000	557	7,450	1,927,706	3,942,004	130,379	332,646	86,154	166,845	87,795
$1,000,000 under $10,000,000	535	5,962	22,590,051	30,986,745	2,246,205	2,725,990	900,442	689,180	444,285
$10,000,000 under $100,000,000	450	2,857	84,472,652	96,900,591	7,959,463	8,929,844	2,774,470	2,499,414	1,893,793
$100,000,000 or more	135	420	119,386,375	148,625,889	10,299,411	11,092,477	3,755,412	3,349,960	2,546,925
Canada									
Total	**529**	**2,997**	**47,951,798**	**53,972,592**	**5,288,635**	**5,529,972**	**2,125,478**	**1,340,514**	**993,256**
Zero assets or not reported	180	375	—	94,467	81,019	84,388	20,775	72,614	7,741
$1 under $1,000,000	326	1,159	291,934	726,965	—9,252	46,887	18,220	11,531	5,954
$1,000,000 under $10,000,000	334	902	3,244,176	5,048,635	402,861	456,559	181,491	116,302	65,534
$10,000,000 under $100,000,000	284	465	14,311,424	16,446,460	1,541,925	1,648,737	620,424	392,607	255,525
$100,000,000 or more	77	96	30,104,264	31,656,065	3,272,081	3,293,401	1,284,568	747,460	658,502
Latin America, Total									
Total	**441**	**3,352**	**25,163,756**	**26,473,049**	**2,397,074**	**2,681,082**	**633,193**	**730,004**	**523,485**
Zero assets or not reported	172	435	—	28,514	30,271	42,166	10,860	15,907	4,425
$1 under $1,000,000	359	1,293	359,469	480,702	14,102	52,919	13,208	17,562	5,737
$1,000,000 under $10,000,000	307	1,150	4,245,902	4,800,308	458,135	523,517	149,330	120,833	85,320
$10,000,000 under $100,000,000	184	434	12,104,026	13,362,265	1,353,835	1,450,576	373,626	332,423	276,263
$100,000,000 or more	24	40	8,454,360	7,801,260	540,732	611,905	86,169	243,279	151,740
Argentina									
Total	**145**	**278**	**2,617,820**	**3,060,011**	**76,075**	**177,829**	**52,939**	**52,178**	**26,079**
Zero assets or not reported	23	25	—	—	1,468	1,490	507	—	—
$1 under $1,000,000	68	97	25,491	69,295	1,712	3,636	1,076	844	487
$1,000,000 under $10,000,000	81	104	452,201	562,554	25,844	35,777	12,545	18,459	3,412
$10,000,000 under $100,000,000	41	46	1,106,785	1,311,326	67,756	96,017	29,948	18,340	11,138
$100,000,000 or more	6	6	1,033,343	1,116,836	—20,704	40,909	8,863	14,536	11,042
Brazil									
Total	**271**	**659**	**7,561,248**	**8,687,356**	**588,178**	**688,513**	**140,218**	**136,414**	**114,827**
Zero assets or not reported	60	104	—	15,102	13,500	20,793	4,461	1,867	726
$1 under $1,000,000	153	235	55,860	50,821	—11,959	10,068	2,081	643	498
$1,000,000 under $10,000,000	129	185	686,457	737,086	51,078	75,548	14,033	12,633	9,203
$10,000,000 under $100,000,000	92	120	3,596,760	3,459,145	333,991	372,664	74,187	62,558	58,006
$100,000,000 or more	13	15	3,222,171	4,425,202	201,568	209,439	45,455	58,712	46,394
Ecuador									
Total	**31**	**40**	**83,435**	**85,386**	**7,581**	**8,668**	**2,033**	**3,306**	**1,003**
Zero assets or not reported	3	3	—	—	1,295	1,295	276	—	—
$1 under $1,000,000	12	16	5,122	3,387	55	283	78	2,048	25
$1,000,000 under $10,000,000	*19	*21	*78,313	*81,999	*6,232	7,091	1,679	977	977
$10,000,000 under $100,000,000	*	*	*	*	*	—	—	280	—
$100,000,000 or more	—	—	—	—	—	—	—	—	—
Mexico									
Total	**298**	**753**	**3,427,679**	**4,764,032**	**482,874**	**508,089**	**216,989**	**76,438**	**70,456**
Zero assets or not reported	68	92	—	8,085	4,772	9,078	3,034	1,512	1,216
$1 under $1,000,000	184	322	85,277	119,331	2,945	10,137	3,566	596	408
$1,000,000 under $10,000,000	164	249	925,802	1,042,027	122,634	130,839	55,185	13,160	11,066
$10,000,000 under $100,000,000	77	87	2,025,181	2,989,594	332,657	338,168	147,897	61,171	57,766
$100,000,000 or more	3	3	391,419	604,993	19,866	19,866	7,307	—	—
Panama, Excluding Canal Zone									
Total	**173**	**397**	**6,076,049**	**4,584,315**	**735,456**	**755,102**	**56,045**	**302,863**	**192,462**
Zero assets or not reported	39	57	—	1,779	112	117	62	9,454	—
$1 under $1,000,000	90	140	36,580	36,289	3,892	5,481	737	8,703	825
$1,000,000 under $10,000,000	93	124	419,785	526,617	68,790	72,181	6,183	26,073	19,077
$10,000,000 under $100,000,000	46	63	2,148,869	2,748,495	322,155	336,816	25,303	95,393	78,617
$100,000,000 or more	10	13	3,470,815	1,271,135	340,507	340,507	23,759	163,240	93,943
Peru									
Total	**76**	**112**	**284,177**	**352,178**	**46,065**	**48,296**	**17,903**	**8,749**	**8,158**
Zero assets or not reported	15	20	—	690	1,927	1,927	296	—	—
$1 under $1,000,000	37	46	15,700	14,987	1,745	2,321	735	548	338
$1,000,000 under $10,000,000	36	38	122,277	126,499	16,136	17,555	5,918	3,404	3,174
$10,000,000 under $100,000,000	7	8	146,200	210,001	26,257	26,492	10,955	4,797	4,646
$100,000,000 or more	—	—	—	—	—	—	—	—	—
Venezuela									
Total	**187**	**406**	**2,611,922**	**2,405,864**	**236,961**	**248,653**	**69,220**	**102,424**	**70,466**
Zero assets or not reported	30	34	—	2,537	3,260	3,416	805	2,672	2,367
$1 under $1,000,000	103	142	40,203	56,398	5,343	6,766	1,361	1,911	1,492
$1,000,000 under $10,000,000	111	174	713,320	749,308	76,076	83,446	23,127	23,827	19,272
$10,000,000 under $100,000,000	*43	*56	*1,858,398	*1,597,621	*152,282	*155,026	*43,926	*74,013	*47,334
$100,000,000 or more	*	*	*	*	*	*	*	*	*

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other Western Hemisphere, Total									
Total	**276**	**657**	**14,116,669**	**26,176,963**	**934,502**	**1,125,592**	**251,539**	**470,148**	**316,411**
Zero assets or not reported	59	70	—	79,254	39,272	75,718	523	75,423	73,105
$1 under $1,000,000	123	208	52,994	66,654	3,222	7,115	441	4,819	376
$1,000,000 under $10,000,000	136	200	762,807	706,858	137,174	141,821	22,088	54,224	31,713
$10,000,000 under $100,000,000	109	146	4,954,001	3,937,170	401,199	445,091	47,106	221,488	143,804
$100,000,000 or more	23	33	8,346,867	21,387,027	353,635	455,846	181,381	114,194	67,413
The Bahamas									
Total	**100**	**207**	**6,028,197**	**20,716,847**	**536,806**	**639,352**	**225,351**	**228,984**	**169,811**
Zero assets or not reported	25	27	—	77,688	72,401	72,629	122	74,651	72,492
$1 under $1,000,000	51	70	14,616	16,813	1,003	1,797	16	174	167
$1,000,000 under $10,000,000	42	59	231,691	295,960	51,613	54,034	18,906	19,260	12,984
$10,000,000 under $100,000,000	24	37	1,106,462	1,152,960	107,219	126,625	31,283	30,314	25,578
$100,000,000 or more	10	14	4,675,428	19,173,426	304,570	384,268	175,024	104,585	58,590
Bermuda									
Total	**145**	**257**	**2,701,677**	**4,876,357**	**365,198**	**388,340**	**9,319**	**206,193**	**126,156**
Zero assets or not reported	22	24	—	1,564	—3,700	1,530	—	713	554
$1 under $1,000,000	62	93	26,705	34,020	1,577	3,840	4	2,400	123
$1,000,000 under $10,000,000	76	92	349,211	334,258	68,984	69,532	840	16,360	11,371
$10,000,000 under $100,000,000	35	44	1,412,813	2,475,662	266,212	271,562	8,534	186,720	114,109
$100,000,000 or more	3	4	912,948	2,030,853	32,125	41,877	—59	—	—
Netherlands Antilles									
Total	**128**	**153**	**5,260,941**	**497,760**	**26,590**	**86,101**	**16,058**	**26,000**	**14,029**
Zero assets or not reported	14	14	—	2	—29,602	1,386	401	59	59
$1 under $1,000,000	26	31	6,700	10,508	833	1,316	344	2,234	75
$1,000,000 under $10,000,000	30	31	120,219	35,348	6,675	7,122	1,608	9,644	955
$10,000,000 under $100,000,000	60	62	2,375,530	269,154	31,743	46,576	7,289	4,454	4,117
$100,000,000 or more	13	15	2,758,492	182,748	16,941	29,701	6,417	9,609	8,823
Europe, Total									
Total	**501**	**8,333**	**108,544,288**	**137,780,393**	**8,593,216**	**10,103,995**	**3,079,581**	**3,304,101**	**2,441,837**
Zero assets or not reported	239	1,095	—	522,870	111,267	165,421	31,907	50,374	39,422
$1 under $1,000,000	408	3,245	806,714	1,847,444	89,373	160,320	34,341	85,640	65,441
$1,000,000 under $10,000,000	370	2,507	9,797,920	15,085,490	760,537	1,026,326	363,876	244,105	159,321
$10,000,000 under $100,000,000	304	1,289	39,310,250	48,679,063	3,162,121	3,746,709	1,233,724	1,017,942	803,065
$100,000,000 or more	65	197	58,629,404	71,645,526	4,469,919	5,005,219	1,415,734	1,906,039	1,374,588
Austria									
Total	**107**	**143**	**926,546**	**1,352,969**	**99,005**	**102,933**	**39,087**	**31,827**	**26,668**
Zero assets or not reported	10	11	—	629	—39	72	—	—	—
$1 under $1,000,000	56	64	18,011	30,244	2,087	3,442	1,495	785	658
$1,000,000 under $10,000,000	42	46	161,356	282,801	18,891	21,353	9,425	7,293	4,948
$10,000,000 under $100,000,000	16	19	413,468	698,820	63,263	63,263	23,309	17,749	15,062
$100,000,000 or more	3	3	333,711	340,475	14,803	14,803	4,858	6,000	6,000
Belgium									
Total	**248**	**490**	**7,221,508**	**8,191,015**	**429,264**	**548,639**	**187,352**	**95,671**	**74,956**
Zero assets or not reported	33	42	—	33,054	8,198	9,991	2,934	1,360	451
$1 under $1,000,000	117	163	51,703	83,302	1,244	6,936	2,462	579	335
$1,000,000 under $10,000,000	128	178	689,948	856,721	58,634	68,992	26,461	16,036	11,356
$10,000,000 under $100,000,000	76	92	2,918,979	3,824,296	203,117	250,151	85,347	36,478	31,965
$100,000,000 or more	15	15	3,560,877	3,393,642	158,070	212,569	70,148	41,219	30,850
Denmark									
Total	**106**	**155**	**1,368,813**	**2,577,484**	**138,723**	**160,825**	**24,561**	**16,734**	**16,366**
Zero assets or not reported	16	20	—	2,444	608	646	27	88	32
$1 under $1,000,000	48	57	21,974	34,467	514	2,255	619	250	250
$1,000,000 under $10,000,000	46	56	194,836	320,609	14,568	19,662	6,100	2,325	2,045
$10,000,000 under $100,000,000	*20	*22	*1,152,003	*2,219,963	*123,032	*138,262	*17,815	*14,071	*14,038
$100,000,000 or more	*	*	*	*	*	*	*	*	*
France (Including Andorra)									
Total	**298**	**1,008**	**14,754,379**	**22,780,568**	**1,082,932**	**1,252,115**	**480,084**	**180,949**	**168,584**
Zero assets or not reported	55	82	—	58,669	3,833	5,393	1,307	625	446
$1 under $1,000,000	157	364	111,380	234,995	2,706	11,661	3,623	2,212	1,346
$1,000,000 under $10,000,000	164	352	1,345,611	1,946,458	87,556	127,797	56,854	15,274	12,479
$10,000,000 under $100,000,000	135	187	5,364,434	7,083,707	364,988	426,335	189,175	68,838	60,313
$100,000,000 or more	20	23	7,932,953	13,456,738	623,850	680,929	229,124	94,000	94,000
Italy (Including San Marino)									
Total	**249**	**620**	**11,010,038**	**12,463,401**	**345,326**	**505,363**	**148,673**	**76,086**	**65,520**
Zero assets or not reported	47	59	—	9,414	—482	2,562	979	—	—
$1 under $1,000,000	113	174	46,562	69,897	1,757	4,440	1,834	448	285
$1,000,000 under $10,000,000	141	236	1,029,003	2,487,624	38,268	69,888	30,305	9,429	5,462
$10,000,000 under $100,000,000	96	134	3,784,590	4,136,873	159,961	221,677	87,187	24,635	18,198
$100,000,000 or more	17	17	6,149,883	5,759,593	145,822	206,796	28,369	41,575	41,575

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Liechtenstein									
Total	**25**	**39**	**218,269**	**45,709**	**20,261**	**21,088**	**—552**	**17,243**	**8,780**
Zero assets or not reported	8	[2]8	—	414	412	414	—	414	414
$1 under $1,000,000	16	20	3,785	2,839	675	942	18	4,616	653
$1,000,000 under $10,000,000	6	7	31,765	19,506	6,687	7,245	—1,656	2,637	2,637
$10,000,000 under $100,000,000	*4	4	*182,720	*22,949	*12,487	*12,487	1,086	9,576	5,076
$100,000,000 or more	*	*	*	*	*	*	—	—	—
Luxembourg									
Total	**55**	**94**	**3,184,465**	**743,492**	**164,388**	**174,595**	**13,832**	**111,434**	**102,586**
Zero assets or not reported	5	6	—	179	44	63	2	—	—
$1 under $1,000,000	22	33	5,372	2,678	142	495	66	28	25
$1,000,000 under $10,000,000	19	21	79,669	94,583	2,094	5,276	1,089	1,068	66
$10,000,000 under $100,000,000	16	27	983,115	421,183	57,758	64,410	11,649	25,338	17,495
$100,000,000 or more	6	7	2,116,308	224,870	104,351	104,351	1,027	85,000	85,000
Netherlands									
Total	**234**	**607**	**6,988,128**	**8,874,367**	**896,764**	**978,134**	**330,784**	**173,811**	**152,121**
Zero assets or not reported	50	75	—	21,048	107	2,375	1,183	911	408
$1 under $1,000,000	118	209	57,217	113,067	—3,969	6,300	2,344	1,334	320
$1,000,000 under $10,000,000	125	215	815,105	1,409,329	89,198	109,695	34,540	28,494	17,173
$10,000,000 under $100,000,000	65	94	3,074,439	3,427,100	345,361	383,235	148,270	77,925	69,075
$100,000,000 or more	12	14	3,041,368	3,903,823	466,068	476,530	144,447	65,146	65,146
Spain									
Total	**159**	**336**	**2,754,147**	**3,159,475**	**327,390**	**376,165**	**98,455**	**42,900**	**41,674**
Zero assets or not reported	24	32	—	2,194	2,985	3,891	820	444	444
$1 under $1,000,000	78	117	30,793	34,247	4,803	5,984	1,832	119	114
$1,000,000 under $10,000,000	90	134	573,551	763,228	65,528	71,503	19,784	9,803	9,301
$10,000,000 under $100,000,000	41	50	1,423,585	1,491,074	132,029	172,740	47,412	20,887	20,168
$100,000,000 or more	3	3	726,218	868,732	122,045	122,045	28,606	11,647	11,647
Sweden									
Total	**153**	**323**	**2,303,494**	**3,001,249**	**248,213**	**336,088**	**105,738**	**33,231**	**31,218**
Zero assets or not reported	18	36	—	974	2,366	2,370	222	—	—
$1 under $1,000,000	81	148	30,858	59,591	1,032	2,782	823	370	161
$1,000,000 under $10,000,000	77	101	316,817	500,327	29,228	34,594	10,859	2,318	2,015
$10,000,000 under $100,000,000	24	32	862,223	1,281,093	58,121	106,414	37,213	15,518	14,018
$100,000,000 or more	6	6	1,093,596	1,159,265	157,466	189,929	56,621	15,025	15,025
Switzerland									
Total	**249**	**571**	**7,045,785**	**7,744,514**	**989,297**	**1,033,302**	**158,781**	**557,942**	**413,739**
Zero assets or not reported	20	24	—	1,177	636	925	12	—	—
$1 under $1,000,000	149	256	76,612	97,800	5,889	11,992	2,398	5,949	2,786
$1,000,000 under $10,000,000	124	177	640,720	663,559	76,650	95,564	19,059	33,992	23,149
$10,000,000 under $100,000,000	73	98	2,958,251	3,447,061	394,068	412,175	67,429	177,193	122,685
$100,000,000 or more	14	16	3,370,201	3,534,917	512,054	512,645	69,883	340,808	265,119
United Kingdom									
Total	**415**	**2,356**	**27,518,790**	**32,748,998**	**1,763,220**	**2,190,506**	**729,474**	**926,549**	**677,933**
Zero assets or not reported	141	509	—	286,508	95,261	127,139	21,954	42,785	34,853
$1 under $1,000,000	254	975	174,376	517,043	61,200	76,357	9,924	60,032	51,437
$1,000,000 under $10,000,000	228	527	2,116,825	2,916,291	157,914	199,879	86,133	53,332	21,881
$10,000,000 under $100,000,000	179	297	9,518,923	10,493,456	604,111	723,089	272,567	226,968	157,674
$100,000,000 or more	36	48	15,708,665	18,535,700	844,734	1,064,042	338,897	543,431	412,088
West Germany									
Total	**309**	**1,019**	**20,322,836**	**29,368,699**	**1,798,620**	**2,082,730**	**679,259**	**989,402**	**618,960**
Zero assets or not reported	69	106	—	48,936	—3,834	7,561	2,325	2,765	2,166
$1 under $1,000,000	174	409	106,038	452,897	6,247	17,525	4,048	7,847	6,371
$1,000,000 under $10,000,000	162	287	1,164,474	2,017,145	56,334	122,040	40,130	51,506	38,001
$10,000,000 under $100,000,000	121	179	5,541,422	8,289,097	549,031	644,838	204,548	273,761	232,951
$100,000,000 or more	33	38	13,510,902	18,560,624	1,190,843	1,290,766	428,208	653,522	339,472
Africa, Total									
Total	**243**	**1,041**	**11,106,595**	**10,787,751**	**1,696,962**	**1,846,430**	**780,523**	**424,128**	**328,179**
Zero assets or not reported	76	147	—	48,536	11,815	13,170	4,963	4,732	2,024
$1 under $1,000,000	140	366	98,085	136,833	9,160	15,320	5,084	31,166	2,290
$1,000,000 under $10,000,000	146	346	1,331,311	1,295,013	129,541	162,651	44,923	32,851	25,396
$10,000,000 under $100,000,000	84	161	3,740,246	4,113,427	437,724	501,555	121,534	169,977	134,009
$100,000,000 or more	14	21	5,936,952	5,193,943	1,108,721	1,153,733	604,018	185,402	164,459
Liberia									
Total	**75**	**265**	**6,368,739**	**5,066,296**	**446,922**	**574,965**	**28,863**	**270,068**	**190,281**
Zero assets or not reported	10	15	—	4,954	—452	33	—	—	—
$1 under $1,000,000	28	54	11,241	32,595	—1,890	940	47	28,014	11
$1,000,000 under $10,000,000	44	113	525,565	332,544	24,348	48,098	2,285	10,950	6,969
$10,000,000 under $100,000,000	35	70	1,828,266	2,148,106	188,139	244,104	26,385	99,155	72,293
$100,000,000 or more	9	13	4,003,667	2,547,998	236,778	281,789	146	131,950	111,007

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Africa—Continued									
South Africa (Including South-West Africa)									
Total	**165**	**423**	**2,727,865**	**3,344,246**	**393,247**	**399,918**	**115,828**	**116,339**	**106,636**
Zero assets or not reported	43	65	—	2,793	4,432	4,524	1,172	247	247
$1 under $1,000,000	90	187	46,888	52,621	7,343	8,141	2,477	1,688	1,549
$1,000,000 under $10,000,000	80	114	404,720	465,788	54,309	57,466	21,003	13,101	10,808
$10,000,000 under $100,000,000	*46	*57	*2,276,257	*2,823,045	*327,164	*329,788	*91,176	*101,303	*94,032
$100,000,000 or more	*	*	*	*	*	*	*	*	*
OPEC Countries									
Total	**62**	**79**	**914,858**	**1,235,637**	**733,230**	**735,950**	**585,691**	**16,164**	**14,957**
Zero assets or not reported	15	15	—	1,037	1,149	1,149	707	496	66
$1 under $1,000,000	24	26	8,644	12,358	—255	656	275	352	—
$1,000,000 under $10,000,000	23	28	110,410	114,885	12,987	14,176	4,981	1,110	1,110
$10,000,000 under $100,000,000	*10	*10	*795,805	*1,107,356	*719,349	*719,968	*579,728	14,207	13,781
$100,000,000 or more	*	*	*	*	*	*	*	—	—
Asia, Total									
Total	**302**	**1,160**	**9,632,542**	**12,436,739**	**1,190,125**	**1,285,438**	**400,439**	**433,635**	**351,515**
Zero assets or not reported	84	117	—	30,782	22,801	22,991	3,851	17,152	16,862
$1 under $1,000,000	195	449	118,189	390,895	8,130	21,514	6,237	6,648	2,395
$1,000,000 under $10,000,000	168	407	1,637,891	2,159,884	221,400	246,968	79,136	73,078	47,757
$10,000,000 under $100,000,000	97	172	4,581,531	4,878,485	583,573	626,529	186,875	235,750	184,280
$100,000,000 or more	10	15	3,294,932	4,976,693	354,222	367,437	124,339	101,006	100,221
Middle East, Total									
Total	**89**	**141**	**723,605**	**434,194**	**41,072**	**51,381**	**21,212**	**11,254**	**7,738**
Zero assets or not reported	14	15	—	24,098	4,973	5,059	2,580	2,276	2,276
$1 under $1,000,000	49	60	17,380	22,603	—4,954	1,305	349	596	42
$1,000,000 under $10,000,000	42	53	222,750	228,667	17,770	21,299	8,016	3,691	2,875
$10,000,000 under $100,000,000	*12	*13	*483,476	*158,827	*23,284	*23,719	*10,266	4,691	2,545
$100,000,000 or more	*	*	*	*	*	*	*	—	—
OPEC Countries									
Total	**35**	**51**	**154,917**	**157,365**	**11,745**	**13,919**	**3,776**	**4,695**	**2,861**
Zero assets or not reported	*	*	—	—	—	—	—	—	—
$1 under $1,000,000	*23	*26	6,613	7,036	653	856	242	551	21
$1,000,000 under $10,000,000	19	22	96,852	103,539	7,216	8,911	2,470	2,263	1,857
$10,000,000 under $100,000,000	3	3	51,452	46,789	3,876	4,152	1,064	1,882	984
$100,000,000 or more	—	—	—	—	—	—	—	—	—
Other Asia, Total									
Total	**278**	**1,019**	**8,908,937**	**12,002,545**	**1,149,053**	**1,234,057**	**379,227**	**422,381**	**343,776**
Zero assets or not reported	75	102	—	6,685	17,828	17,932	1,271	14,876	14,585
$1 under $1,000,000	171	389	100,809	368,292	13,084	20,209	5,888	6,052	2,353
$1,000,000 under $10,000,000	155	354	1,415,142	1,931,216	203,629	225,669	71,120	69,387	44,882
$10,000,000 under $100,000,000	*94	*174	*7,392,986	*9,696,352	*914,511	*970,246	*300,948	*332,066	*281,956
$100,000,000 or more	*	*	*	*	*	*	*	*	*
Hong Kong									
Total	**125**	**198**	**1,761,030**	**1,382,103**	**191,139**	**197,830**	**21,726**	**103,845**	**91,983**
Zero assets or not reported	21	25	—	—	130	168	—	—	—
$1 under $1,000,000	65	82	19,819	52,936	3,412	5,809	622	3,684	689
$1,000,000 under $10,000,000	45	54	199,023	227,785	41,112	42,215	5,775	19,678	16,258
$10,000,000 under $100,000,000	27	34	1,056,920	963,930	125,212	128,067	12,363	61,911	57,248
$100,000,000 or more	3	3	485,268	137,452	21,273	21,572	2,966	18,572	17,787
Indonesia									
Total	**41**	**47**	**396,891**	**264,433**	**49,054**	**54,230**	**7,736**	**11,082**	**9,594**
Zero assets or not reported	3	4	—	—	65	65	—	—	—
$1 under $1,000,000	7	7	1,964	720	—482	69	2	—	—
$1,000,000 under $10,000,000	23	23	84,639	69,646	4,715	8,823	1,901	3,442	1,954
$10,000,000 under $100,000,000	12	13	310,289	194,068	44,755	45,273	5,833	7,640	7,640
$100,000,000 or more	—	—	—	—	—	—	—	—	—
Japan (Including Okinawa and Ryukyu Islands)									
Total	**124**	**191**	**3,137,949**	**5,435,980**	**430,278**	**458,654**	**198,804**	**147,617**	**119,598**
Zero assets or not reported	9	10	—	24	35	40	—	—	—
$1 under $1,000,000	62	78	21,215	49,110	1,575	3,195	1,614	186	85
$1,000,000 under $10,000,000	55	67	269,032	419,198	29,379	35,137	13,807	9,165	3,310
$10,000,000 under $100,000,000	25	30	832,762	1,111,932	131,958	152,950	76,158	77,456	55,394
$100,000,000 or more	5	6	2,014,939	3,855,716	267,332	267,332	107,224	60,809	60,809
Philippines									
Total	**89**	**136**	**1,104,876**	**1,421,509**	**134,003**	**135,705**	**44,481**	**34,638**	**26,575**
Zero assets or not reported	9	9	—	596	985	985	304	283	283
$1 under $1,000,000	38	47	10,491	17,548	3,276	3,365	1,057	480	364
$1,000,000 under $10,000,000	40	49	192,322	236,364	25,380	26,057	8,897	12,721	6,838
$10,000,000 under $100,000,000	*27	*31	*902,063	*1,167,002	*104,362	*105,298	*34,223	*21,155	*19,090
$100,000,000 or more	*	*	*	*	*	*	*	*	*

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Oceania, Total									
Total	**275**	**1,314**	**9,822,353**	**10,580,132**	**728,358**	**782,961**	**301,929**	**237,961**	**161,047**
Zero assets or not reported	78	179	—	10,691	4,299	6,988	3,026	1,829	1,260
$1 under $1,000,000	177	613	157,786	248,717	15,613	25,590	7,829	9,225	5,348
$1,000,000 under $10,000,000	170	343	1,250,876	1,612,421	123,435	144,837	53,292	45,681	27,842
$10,000,000 under $100,000,000	*106	*179	*8,413,692	*8,708,302	*585,010	*605,546	*237,782	*181,225	*126,596
$100,000,000 or more	*	*	*	*	*	*	*	*	*
Australia									
Total	**266**	**1,090**	**8,875,452**	**9,524,813**	**655,671**	**705,992**	**273,342**	**221,237**	**146,536**
Zero assets or not reported	71	134	—	9,357	3,227	5,915	2,593	1,788	1,258
$1 under $1,000,000	154	504	135,300	207,380	15,616	22,253	6,535	8,792	5,130
$1,000,000 under $10,000,000	158	292	1,119,265	1,398,373	109,323	129,782	48,141	42,116	25,060
$10,000,000 under $100,000,000	105	144	4,147,781	4,016,259	388,659	404,359	160,314	115,960	85,087
$100,000,000 or more	14	16	3,473,106	3,893,444	138,847	143,683	55,758	52,580	30,001
Puerto Rico and U.S. Possessions									
Total	**99**	**285**	**2,038,782**	**3,063,604**	**109,638**	**138,340**	**19,908**	**13,658**	**2,200**
Zero assets or not reported	*66	*149	*42,535	*44,674	*2,337	*4,991	*1,001	*10,973	*545
$1 under $1,000,000	*	*	*	*	*	*	*	*	*
$1,000,000 under $10,000,000	57	107	319,169	278,135	13,123	23,310	6,307	2,105	1,402
$10,000,000 under $100,000,000	*22	*29	*1,677,078	*2,740,796	*94,177	*110,039	*12,600	580	252
$100,000,000 or more	*	*	*	*	*	*	*	—	—
Country not stated									
Total	**3**	**3**	**1**	**1**	**—432**	**—**	**—**	**—**	**—**
Zero assets or not reported	*3	*3	*1	*1	*—432	—	—	—	—
$1 under $1,000,000	*	*	*	*	*	—	—	—	—
$1,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—
$10,000,000 under $100,000,000	—	—	—	—	—	—	—	—	—
$100,000,000 or more	—	—	—	—	—	—	—	—	—

*Identifies (a) size classes for which data were deleted to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from another size class

[1]Since most U.S. corporations have Controlled Foreign Corporations (CFC's) in more than one country and it is possible that within a particular geographic area, a U.S. corporation has CFC's in more than one asset size class, the data in this column will not add to totals

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 13.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Ownership Level of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Selected country of principal place of business and ownership level of Controlled Foreign Corporation	Number of U.S corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes[2]	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Geographic Areas											
Total	**666**	**19,142**	**228,376,784**	**281,271,223**	**20,938,077**	**23,493,809**	**7,592,591**	**6,954,148**	**5,117,928**	**41,469,279**	**62,796,583**
Directly owned	666	12,548	183,288,792	225,600,227	17,314,138	19,136,693	6,131,474	5,621,434	4,176,220	33,877,257	53,197,553
Indirectly owned	358	6,594	45,087,992	55,670,996	3,623,939	4,357,115	1,461,116	1,332,714	941,708	7,592,022	9,599,030
Canada											
Total	**503**	**2,319**	**46,702,334**	**52,426,137**	**5,006,117**	**5,208,124**	**1,953,542**	**1,163,518**	**876,234**	**9,544,827**	**12,946,928**
Directly owned	497	1,507	35,749,525	40,337,067	4,163,195	4,326,396	1,653,543	943,292	723,747	7,879,766	11,752,007
Indirectly owned	164	812	10,952,809	12,089,069	842,923	881,727	299,999	220,226	152,487	1,665,061	1,194,921
Latin America, Total											
Total	**408**	**2,620**	**21,858,377**	**24,353,169**	**1,931,906**	**2,245,914**	**610,273**	**552,706**	**435,515**	**1,578,422**	**3,336,428**
Directly owned	395	1,951	17,672,182	20,026,178	1,630,879	1,879,508	524,870	462,732	361,019	1,143,208	2,547,147
Indirectly owned	155	669	4,186,195	4,326,991	301,028	366,406	85,402	89,974	74,496	435,213	789,281
Argentina											
Total	**139**	**245**	**2,489,687**	**2,916,176**	**68,560**	**170,321**	**50,773**	**47,068**	**20,968**	**74,674**	**236,744**
Directly owned	125	181	2,058,299	2,443,696	78,195	159,772	49,072	40,922	19,298	59,233	216,916
Indirectly owned	37	64	431,387	472,481	—9,635	10,550	1,701	6,145	1,670	15,441	19,828
Brazil											
Total	**250**	**527**	**7,557,293**	**8,681,565**	**588,065**	**687,985**	**140,168**	**136,414**	**114,827**	**447,309**	**692,351**
Directly owned	234	391	6,142,833	7,340,687	487,641	560,900	117,322	107,950	89,724	344,593	597,481
Indirectly owned	73	136	1,414,460	1,340,878	100,425	127,086	22,845	28,464	25,103	102,716	94,870
Ecuador											
Total	**27**	**35**	**75,514**	**87,264**	**7,787**	**8,874**	**2,033**	**3,306**	**1,003**	**4,078**	**16,744**
Directly owned	20	26	44,600	55,189	6,593	6,999	1,610	2,760	737	3,373	14,139
Indirectly owned	8	9	30,914	32,075	1,193	1,875	423	546	266	705	2,605
Mexico											
Total	**275**	**629**	**3,407,303**	**4,764,264**	**483,592**	**508,124**	**217,023**	**76,436**	**70,456**	**294,529**	**585,030**
Directly owned	260	510	3,047,805	4,311,306	434,875	456,316	197,096	71,528	65,952	256,570	556,710
Indirectly owned	62	119	359,499	452,957	48,717	51,808	19,928	4,908	4,504	37,958	28,320
Panama, Excluding Canal Zone											
Total	**99**	**155**	**2,444,359**	**1,848,906**	**238,771**	**249,947**	**12,133**	**81,381**	**60,640**	**368,873**	**626,445**
Directly owned	88	128	2,166,156	1,432,870	222,514	225,799	11,809	67,167	46,504	269,712	351,195
Indirectly owned	17	27	278,203	416,036	16,257	24,148	324	14,215	14,135	99,162	275,250
Peru											
Total	**70**	**91**	**273,450**	**355,798**	**12,602**	**52,237**	**17,827**	**14,497**	**12,017**	**15,181**	**52,848**
Directly owned	64	79	234,630	279,395	11,018	50,478	17,345	13,901	11,449	14,877	27,398
Indirectly owned	11	12	38,820	76,402	1,584	1,759	483	596	569	305	25,450
Venezuela											
Total	**162**	**333**	**2,537,389**	**2,354,060**	**206,203**	**217,895**	**65,632**	**64,443**	**50,749**	**128,195**	**578,756**
Directly owned	144	216	1,836,684	1,768,749	142,425	151,899	49,869	47,497	37,417	71,492	470,089
Indirectly owned	50	117	700,705	585,311	63,777	65,996	15,763	16,946	13,332	56,703	108,668
Other Western Hemisphere, Total											
Total	**229**	**462**	**9,450,736**	**8,683,677**	**372,099**	**553,055**	**24,193**	**189,007**	**110,688**	**2,711,462**	**3,274,109**
Directly owned	216	397	8,770,962	7,495,071	385,071	481,671	22,924	152,676	87,524	1,924,761	2,320,726
Indirectly owned	43	65	679,774	1,188,606	—12,971	71,385	1,269	36,330	23,164	786,701	953,382
The Bahamas											
Total	**57**	**111**	**2,332,630**	**1,939,459**	**23,212**	**122,766**	**2,181**	**18,896**	**6,844**	**1,231,065**	**1,442,483**
Directly owned	49	84	1,998,850	999,317	100,151	115,385	2,163	17,621	5,879	472,045	579,856
Indirectly owned	17	27	333,780	940,142	—76,939	7,381	18	1,275	964	759,020	862,616
Bermuda											
Total	**118**	**181**	**2,364,363**	**3,998,416**	**312,404**	**323,547**	**2,880**	**129,259**	**77,432**	**974,138**	**199,645**
Directly owned	111	158	2,189,945	3,869,361	265,160	276,272	2,747	94,723	55,749	959,668	160,949
Indirectly owned	19	23	174,418	129,054	47,244	47,275	133	34,536	21,683	14,470	38,697
Netherlands Antilles											
Total	**108**	**123**	**4,509,048**	**2,519,136**	**10,818**	**73,976**	**13,792**	**19,461**	**8,042**	**472,301**	**1,576,225**
Directly owned	100	113	4,340,799	2,401,086	—5,779	57,379	12,726	18,941	7,525	460,098	1,524,281
Indirectly owned	9	10	168,249	118,050	16,597	16,597	1,066	519	517	12,203	51,944

Footnote at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 13.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of principal place of business and ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe, Total											
Total	**471**	**6,518**	**103,885,251**	**128,453,829**	**8,280,591**	**9,722,961**	**2,966,485**	**3,107,176**	**2,306,135**	**14,511,891**	**28,097,327**
Directly owned	465	4,191	84,152,381	104,022,769	6,871,746	7,859,996	2,318,797	2,576,090	1,899,101	12,043,404	24,031,321
Indirectly owned	234	2,327	19,732,870	24,431,059	1,408,844	1,862,965	647,689	531,086	407,035	2,468,487	4,066,005
Austria											
Total	**97**	**126**	**922,224**	**1,351,498**	**96,066**	**99,791**	**37,612**	**31,536**	**26,404**	**27,020**	**156,748**
Directly owned	71	77	617,691	1,020,050	81,003	82,890	32,234	22,728	20,532	22,934	133,582
Indirectly owned	37	49	304,533	331,448	15,063	16,901	5,378	8,809	5,872	4,086	23,165
Belgium											
Total	**218**	**404**	**6,108,383**	**6,663,250**	**331,243**	**441,069**	**148,857**	**75,593**	**67,392**	**768,085**	**1,851,833**
Directly owned	192	294	5,066,470	5,371,464	299,360	381,449	132,890	66,938	61,189	565,288	1,417,728
Indirectly owned	52	110	1,041,913	1,291,786	31,883	59,620	15,968	8,655	6,203	202,797	434,106
Denmark											
Total	**93**	**132**	**1,353,417**	**2,554,657**	**136,967**	**159,066**	**23,996**	**16,592**	**16,224**	**58,347**	**437,389**
Directly owned	79	95	1,011,517	1,781,932	114,222	135,234	19,938	13,915	13,636	51,956	423,554
Indirectly owned	25	37	341,901	772,725	22,745	23,831	4,058	2,677	2,588	6,390	13,835
France (Including Andorra)											
Total	**282**	**895**	**14,349,764**	**22,233,330**	**1,061,663**	**1,227,755**	**471,319**	**171,484**	**159,492**	**1,047,072**	**1,958,081**
Directly owned	251	490	12,482,501	19,410,728	879,970	1,019,652	374,846	134,658	126,068	850,738	1,690,252
Indirectly owned	116	405	1,867,264	2,822,602	181,693	208,103	96,473	36,826	33,423	196,334	267,829
Italy (Including San Marino)											
Total	**230**	**523**	**9,576,034**	**9,104,499**	**325,733**	**470,320**	**138,584**	**75,957**	**65,432**	**368,539**	**1,343,222**
Directly owned	196	359	8,169,650	7,520,781	287,851	389,869	109,225	65,949	58,235	334,592	836,792
Indirectly owned	80	164	1,406,385	1,583,718	37,881	80,451	29,359	10,008	7,198	33,947	506,430
Liechtenstein											
Total	**17**	**24**	**112,364**	**77,875**	**18,222**	**18,490**	**—752**	**15,543**	**7,080**	**30,214**	**24,087**
Directly owned	15	18	87,653	27,042	16,229	16,491	—756	15,243	6,780	28,264	22,406
Indirectly owned	4	6	24,711	50,833	1,992	1,999	4	300	300	1,950	1,682
Luxembourg											
Total	**43**	**72**	**2,805,106**	**632,519**	**153,741**	**163,897**	**10,463**	**110,374**	**101,645**	**2,769,073**	**2,446,207**
Directly owned	36	55	2,656,269	601,874	148,682	158,777	9,376	102,663	99,023	2,743,577	2,422,741
Indirectly owned	9	17	148,837	30,645	5,059	5,121	1,087	7,710	2,621	25,497	23,466
Netherlands											
Total	**202**	**488**	**6,355,914**	**8,203,861**	**870,371**	**944,404**	**321,208**	**173,569**	**151,905**	**1,513,493**	**2,554,512**
Directly owned	179	327	4,747,286	6,038,661	538,355	586,696	184,737	113,294	94,531	1,283,004	2,153,263
Indirectly owned	70	161	1,608,628	2,165,201	332,016	357,707	136,471	60,275	57,374	230,489	401,249
Spain											
Total	**145**	**283**	**2,668,713**	**3,096,009**	**315,997**	**364,772**	**97,388**	**41,566**	**40,340**	**83,133**	**288,456**
Directly owned	121	180	2,039,318	2,298,578	237,397	282,891	76,099	30,734	30,519	67,554	255,323
Indirectly owned	44	103	629,395	797,430	78,600	81,881	21,288	10,833	9,821	15,579	33,133
Sweden											
Total	**136**	**221**	**2,182,241**	**2,699,728**	**239,553**	**325,438**	**102,016**	**31,567**	**29,564**	**212,162**	**431,378**
Directly owned	110	137	1,513,571	2,178,430	183,459	223,389	64,457	21,656	21,249	163,561	382,734
Indirectly owned	48	84	668,670	521,299	56,094	102,048	37,559	9,911	8,315	48,601	48,645
Switzerland											
Total	**221**	**482**	**5,544,441**	**5,685,400**	**736,981**	**771,684**	**118,494**	**400,335**	**298,803**	**1,007,462**	**2,084,125**
Directly owned	206	367	4,978,130	5,225,965	670,102	701,797	101,262	370,628	275,955	944,054	1,995,769
Indirectly owned	56	115	566,311	459,434	66,879	69,886	17,232	29,706	22,847	63,408	88,356
United Kingdom											
Total	**367**	**1,320**	**25,098,480**	**28,447,388**	**1,511,850**	**1,895,338**	**647,203**	**807,297**	**578,760**	**3,907,180**	**7,414,434**
Directly owned	339	790	18,276,782	21,303,092	1,216,540	1,431,848	472,992	615,572	461,933	2,840,007	5,814,035
Indirectly owned	143	530	6,821,698	7,144,296	295,310	463,490	174,211	191,725	116,826	1,067,173	1,600,399
West Germany											
Total	**292**	**887**	**19,823,280**	**28,827,642**	**1,707,162**	**1,989,511**	**648,095**	**965,407**	**595,298**	**1,843,004**	**4,822,305**
Directly owned	255	521	16,478,488	23,871,990	1,515,617	1,699,733	566,384	829,444	475,538	1,414,616	4,347,687
Indirectly owned	123	366	3,344,792	4,955,652	191,545	289,779	81,711	135,963	119,761	428,388	474,617
East European Countries											
Total	**9**	**15**	**181,999**	**78,104**	**6,445**	**20,459**	**6,142**	**202**	**174**	**53,137**	**15,484**
Directly owned	7	11	171,255	76,764	5,632	19,608	6,132	202	174	52,371	15,435
Indirectly owned	3	4	10,745	1,339	813	851	10	—	—	765	49

Footnote at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 13.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of principal place of business and ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Africa, Total											
Total	**203**	**758**	**8,191,539**	**7,935,923**	**1,432,628**	**1,527,783**	**780,503**	**263,289**	**223,595**	**1,674,065**	**1,704,241**
Directly owned	173	501	6,952,720	6,758,301	1,337,298	1,419,824	746,790	235,950	204,615	1,614,660	1,590,544
Indirectly owned	85	257	1,238,819	1,177,623	95,330	107,959	33,713	27,339	18,980	59,405	113,697
Liberia											
Total	**43**	**134**	**3,309,237**	**2,023,560**	**162,883**	**234,731**	**23,538**	**106,222**	**83,981**	**1,467,369**	**569,915**
Directly owned	40	105	3,066,551	1,792,278	150,714	216,101	19,733	101,446	81,920	1,431,270	542,272
Indirectly owned	10	29	242,686	231,282	12,168	18,630	3,806	4,776	2,061	36,099	27,643
South Africa (Including South-West Africa)											
Total	**142**	**305**	**2,219,039**	**2,387,246**	**269,064**	**275,736**	**83,313**	**60,218**	**51,606**	**69,405**	**584,097**
Directly owned	116	175	1,558,751	1,694,093	213,258	216,606	65,150	42,617	38,539	58,778	531,628
Indirectly owned	59	130	660,288	693,153	55,805	59,130	18,163	17,601	13,067	10,628	52,470
OPEC Countries											
Total	**53**	**70**	**949,480**	**1,265,742**	**745,917**	**748,627**	**587,812**	**17,843**	**15,668**	**55,442**	**48,721**
Directly owned	42	47	863,260	1,194,861	738,829	740,267	584,263	17,721	15,546	49,596	44,104
Indirectly owned	15	23	86,220	70,881	7,089	8,361	3,549	122	122	5,846	4,617
Asia, Total											
Total	**283**	**1,046**	**10,479,405**	**17,933,694**	**1,643,274**	**1,745,695**	**749,345**	**579,873**	**421,465**	**3,247,712**	**4,633,197**
Directly owned	259	809	8,867,429	14,825,119	1,254,113	1,332,327	500,637	448,161	355,484	2,680,799	4,223,313
Indirectly owned	91	237	1,611,976	3,108,576	389,160	413,369	248,708	131,712	65,981	566,913	409,883
Middle East, Total											
Total	**85**	**150**	**1,285,401**	**2,851,962**	**420,453**	**431,791**	**340,830**	**140,258**	**64,402**	**1,136,175**	**908,600**
Directly owned	67	106	901,599	1,507,236	222,553	228,598	157,192	86,707	51,962	1,092,995	849,446
Indirectly owned	28	44	383,802	1,344,725	197,900	203,193	183,638	53,550	12,440	43,181	59,154
OPEC Countries											
Total	**33**	**53**	**373,041**	**1,376,023**	**204,964**	**207,529**	**183,729**	**58,259**	**14,461**	**42,905**	**68,417**
Directly owned	34	34	95,122	75,855	5,718	7,646	1,554	5,457	2,309	5,244	13,822
Indirectly owned	13	19	277,919	1,300,168	199,245	199,883	182,174	52,801	12,152	37,661	54,595
Other Asia, Total											
Total	**266**	**896**	**9,194,004**	**15,081,733**	**1,222,821**	**1,313,904**	**408,515**	**439,616**	**357,063**	**2,111,537**	**3,724,596**
Directly owned	245	703	7,965,830	13,317,883	1,031,560	1,103,729	343,445	361,454	303,522	1,587,805	3,373,867
Indirectly owned	75	193	1,228,174	1,763,850	191,261	210,175	65,070	78,162	53,541	523,732	350,729
Hong Kong											
Total	**102**	**148**	**1,673,708**	**1,303,561**	**241,350**	**245,320**	**43,122**	**105,078**	**96,665**	**419,397**	**556,267**
Directly owned	119	119	1,373,835	782,567	155,763	159,502	10,163	79,755	74,911	393,956	416,285
Indirectly owned	21	29	299,873	520,994	85,587	85,817	32,959	25,323	21,754	25,440	139,982
Indonesia											
Total	**43**	**46**	**412,436**	**292,197**	**52,742**	**62,826**	**8,162**	**11,632**	**10,114**	**64,900**	**46,197**
Directly owned	35	35	309,227	232,320	44,192	53,429	7,353	4,032	3,602	57,541	35,683
Indirectly owned	10	11	103,209	59,877	8,551	9,397	809	7,600	6,512	7,359	10,514
Japan (Including Okinawa and Ryukyu Islands)											
Total	**120**	**182**	**3,283,158**	**7,952,013**	**434,053**	**462,680**	**200,431**	**147,617**	**119,598**	**277,171**	**1,375,335**
Directly owned	151	151	3,126,680	7,725,431	415,252	443,359	189,574	139,709	116,985	221,277	1,352,478
Indirectly owned	21	31	156,478	226,583	18,801	19,321	10,857	7,908	2,613	55,894	22,857
Philippines											
Total	**80**	**115**	**1,104,432**	**1,421,486**	**133,988**	**135,690**	**44,481**	**34,638**	**26,575**	**69,334**	**442,079**
Directly owned	97	97	1,029,113	1,344,184	122,961	124,572	41,865	32,673	24,909	64,536	429,663
Indirectly owned	11	18	75,319	77,302	11,028	11,118	2,615	1,965	1,666	4,798	12,417
Oceania, Total											
Total	**252**	**981**	**9,429,446**	**10,597,493**	**719,705**	**772,498**	**298,868**	**238,018**	**160,362**	**493,398**	**1,825,921**
Directly owned	234	536	6,669,920	7,124,510	464,897	500,804	194,051	174,662	118,134	344,068	1,545,996
Indirectly owned	97	445	2,759,526	3,472,983	254,807	271,694	104,816	63,356	42,227	149,329	279,924
Australia											
Total	**239**	**812**	**8,138,056**	**8,777,377**	**607,917**	**655,486**	**258,991**	**216,343**	**142,220**	**457,855**	**1,321,987**
Directly owned	222	437	5,624,167	5,688,721	374,549	408,928	166,169	158,350	103,786	310,514	1,069,092
Indirectly owned	86	375	2,513,889	3,088,656	233,368	246,558	92,822	57,992	38,434	147,341	252,895

Footnote at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 13.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of principal place of business and ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Puerto Rico and U.S. Possessions, Total											
Total	**94**	**234**	**2,150,716**	**3,317,838**	**136,007**	**165,597**	**21,000**	**51,911**	**20,558**	**2,364,018**	**1,451,158**
Directly owned	88	170	1,889,431	2,979,811	125,926	152,429	19,206	51,295	19,942	2,227,815	1,306,821
Indirectly owned	18	64	261,285	338,028	10,081	13,168	1,794	616	616	136,203	144,337
Puerto Rico											
Total	**86**	**207**	**998,779**	**1,033,419**	**62,209**	**89,927**	**15,609**	**51,889**	**20,536**	**433,351**	**344,957**
Directly owned	78	149	793,808	712,031	52,184	77,363	13,851	51,273	19,920	301,282	201,369
Indirectly owned	16	58	204,971	321,387	10,025	12,564	1,758	616	616	132,069	143,588
U.S Possessions											
Total	**21**	**27**	**1,151,937**	**2,284,420**	**73,798**	**75,670**	**5,391**	**22**	**22**	**1,930,667**	**1,106,201**
Directly owned	18	21	1,095,623	2,267,779	73,742	75,066	5,355	22	22	1,926,533	1,105,452
Indirectly owned	4	6	56,314	16,641	56	604	36	—	—	4,134	749
Country not stated											
Total	**456**	**3,784**	**1,232,193**	**134,912**	**16,142**	**16,552**	**2,222**	**9,949**	**845**	**15,916**	**17,573**
Directly owned	420	2,189	639,575	1,142	318	455	117	4,901	65	12,454	10,059
Indirectly owned	232	1,595	592,618	133,770	15,824	16,098	2,106	5,048	780	3,462	7,515
United States											
Total	**17**	**19**	**169,980**	**57,251**	**2,229**	**3,807**	**734**	**3,471**	**332**	**105,646**	**53,889**
Directly owned	13	15	154,046	47,064	218	1,795	647	3,471	332	103,274	53,871
Indirectly owned	4	4	15,934	10,187	2,011	2,012	87	—	—	2,372	18
Multiple Area Activity											
Total	**140**	**270**	**10,154,114**	**21,541,723**	**958,929**	**1,029,946**	**173,297**	**513,694**	**357,960**	**1,737,839**	**3,218,589**
Directly owned	129	205	8,915,378	19,046,639	786,635	841,323	139,403	421,707	284,458	1,527,690	2,625,600
Indirectly owned	36	65	1,238,736	2,495,084	172,293	188,623	33,893	91,988	73,502	210,149	592,989
High Seas Activity											
Total	**33**	**131**	**4,672,694**	**5,835,576**	**438,450**	**501,877**	**12,128**	**281,535**	**204,240**	**3,484,083**	**2,237,223**
Directly owned	25	77	2,855,243	2,936,556	293,842	340,167	10,489	146,497	121,798	2,375,355	1,190,147
Indirectly owned	17	54	1,817,451	2,899,020	144,608	161,710	1,639	135,038	82,442	1,108,728	1,047,076
Other Geographic Classifications (Combinations of countries shown above)											
Not Economically Less-Developed Countries											
Total	**601**	**9,946**	**162,058,608**	**196,968,547**	**14,431,352**	**16,106,937**	**5,416,791**	**4,699,848**	**3,501,905**	**24,847,481**	**43,733,956**
Directly owned	598	6,298	128,166,926	156,645,357	11,820,895	12,993,943	4,317,080	3,848,370	2,872,735	20,543,362	38,108,245
Indirectly owned	305	3,648	33,891,682	40,323,190	2,610,458	3,112,994	1,099,712	851,478	629,170	4,304,119	5,625,711
Economically Less-Developed Countries											
Total	**518**	**4,976**	**49,904,212**	**56,653,433**	**5,084,610**	**5,814,231**	**1,981,276**	**1,445,127**	**1,052,472**	**11,225,178**	**13,519,475**
Directly owned	511	3,752	42,383,386	46,845,028	4,406,678	4,939,403	1,657,608	1,195,965	896,657	9,262,750	11,193,803
Indirectly owned	208	1,224	7,520,827	9,808,405	677,932	874,828	323,668	249,162	155,814	1,962,428	2,325,672
OPEC Countries											
Total	**198**	**537**	**4,347,859**	**5,375,285**	**1,217,613**	**1,245,751**	**847,367**	**155,482**	**91,995**	**295,520**	**758,836**
Directly owned	177	358	3,148,892	3,326,974	937,757	960,240	644,649	77,467	59,611	187,246	577,837
Indirectly owned	71	179	1,198,967	2,048,311	279,855	285,512	202,718	78,015	32,383	108,273	180,998

[1]Since most U.S. corporations have Controlled Foreign Corporations (CFC's) in more than one country and it is possible that, within a particular geographic area, a U.S. corporation may have both directly and indirectly owned CFC's, the data in this column will not add to the totals.

NOTE. See text for explanatory statements. Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Geographic Areas									
All foreign corporations	**666**	**19,142**	**228,376,784**	**281,271,223**	**20,938,077**	**23,493,809**	**7,592,591**	**6,954,148**	**5,117,928**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	606	11,346	191,551,730	229,676,456	23,493,809	23,493,809	7,592,591	6,546,956	5,102,360
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	544	8,735	159,415,504	189,705,841	21,289,179	21,289,179	7,611,671	5,796,834	4,624,966
Under 10 percent	285	837	27,530,486	26,567,907	3,275,794	3,275,794	111,541	1,248,556	1,002,849
10 under 20 percent	298	788	14,927,035	19,905,597	1,770,735	1,770,735	262,376	610,671	487,706
20 under 30 percent	324	1,110	21,970,443	26,541,510	2,534,282	2,534,282	643,634	876,398	737,470
30 under 40 percent	348	1,451	22,123,571	27,619,606	3,595,484	3,595,484	1,301,054	851,412	757,530
40 under 45 percent	332	1,080	21,398,989	33,457,818	3,782,530	3,782,530	1,598,153	925,448	744,224
45 under 50 percent	331	1,146	14,583,356	18,493,540	2,140,437	2,140,437	1,012,091	388,031	338,609
50 under 60 percent	350	1,401	23,077,166	20,220,563	2,419,152	2,419,152	1,291,754	518,942	391,794
60 under 80 percent	218	503	7,170,275	8,647,571	840,475	840,475	565,257	262,274	162,303
80 under 100 percent	122	190	2,332,703	3,646,898	895,450	895,450	768,533	48,114	2,481
100 percent or more	137	229	4,301,480	4,604,832	34,840	34,840	57,278	66,987	—
With no foreign income taxes	458	2,470	29,435,482	37,590,559	2,005,875	2,005,875	—	622,352	420,402
With foreign income taxes (-)	88	141	2,700,744	2,380,056	198,755	198,755	—19,081	127,769	56,993
Foreign corporations with current earnings and profits deficit before taxes	541	3,998	35,664,786	51,592,348	—2,555,732	—	—	398,252	15,568
Foreign corporations with no current earnings and profits (+) and (-) before taxes	455	3,798	1,160,267	2,419	—	—	—	8,941	—
Canada									
All foreign corporations	**529**	**2,997**	**47,951,798**	**53,972,592**	**5,288,635**	**5,529,972**	**2,125,478**	**1,340,514**	**993,256**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	456	1,855	43,068,633	50,556,213	5,529,972	5,529,972	2,125,478	1,313,464	993,256
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	412	1,574	38,914,671	45,180,319	5,428,304	5,428,304	2,127,608	1,231,130	975,775
Under 10 percent	58	76	4,519,665	2,151,272	494,826	494,826	23,219	145,418	132,727
10 under 20 percent	51	84	1,561,171	887,162	134,610	134,610	19,133	34,143	11,346
20 under 30 percent	54	133	2,825,602	4,126,434	300,725	300,725	80,305	82,941	46,712
30 under 40 percent	120	180	6,855,962	8,369,718	1,423,382	1,423,382	532,841	279,692	262,918
40 under 45 percent	185	326	8,130,452	16,239,309	1,489,294	1,489,294	621,555	358,850	319,582
45 under 50 percent	183	314	4,962,750	6,045,244	611,033	611,033	289,883	96,496	77,266
50 under 60 percent	193	368	8,544,516	5,634,313	722,752	722,752	377,640	118,728	66,687
60 under 80 percent	38	49	1,340,754	1,612,872	248,387	248,387	179,179	88,238	58,536
80 under 100 percent	19	22	55,282	28,698	2,410	2,410	2,313	—	—
100 percent or more	20	22	118,516	85,296	885	885	1,540	26,623	—
With no foreign income taxes	146	259	4,049,173	5,289,503	88,853	88,853	—	14,001	9,992
With foreign income taxes (-)	20	22	104,789	86,391	12,815	12,815	—2,130	68,333	7,489
Foreign corporations with current earnings and profits deficit before taxes	246	501	4,687,472	3,414,696	—241,337	—	—	25,142	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	239	641	195,692	1,684	—	—	—	1,908	—
Latin America, Total									
All foreign corporations	**441**	**3,352**	**25,163,756**	**26,473,049**	**2,397,074**	**2,681,082**	**633,193**	**730,004**	**523,485**
Foreign corporations with current earnings and profits (+) before taxes									
Total	362	2,021	21,182,919	22,691,168	2,681,082	2,681,082	633,193	703,873	523,485
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	324	1,584	17,173,656	19,878,347	2,375,886	2,375,886	634,679	612,582	489,511
Under 10 percent	131	205	3,176,580	2,709,006	494,839	494,839	17,592	203,706	138,567
10 under 20 percent	143	233	3,809,212	3,427,691	381,649	381,649	60,774	91,058	83,128
20 under 30 percent	167	329	3,327,690	5,059,709	542,221	542,221	133,460	116,570	106,576
30 under 40 percent	143	279	2,093,960	2,328,859	297,883	297,883	103,701	70,966	61,949
40 under 45 percent	106	154	1,339,890	1,942,550	241,837	241,837	104,226	50,776	46,843
45 under 50 percent	113	164	1,602,536	2,192,958	291,769	291,769	137,570	34,690	33,753
50 under 60 percent	76	95	627,001	668,912	85,776	85,776	46,317	21,709	16,537
60 under 80 percent	50	65	471,312	647,256	31,178	31,178	20,593	11,175	2,110
80 under 100 percent	20	23	72,329	80,699	4,558	4,558	4,030	613	48
100 percent or more	32	37	653,146	820,705	4,176	4,176	6,416	11,320	—
With no foreign income taxes	207	415	3,731,452	2,434,064	296,491	296,491	—	91,290	33,973
With foreign income taxes (-)	21	22	277,811	378,758	8,706	8,706	—1,486	—	—
Foreign corporations with current earnings and profits deficit before taxes	289	717	3,866,400	3,781,881	—284,008	—	—	21,320	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	232	614	114,437	—	—	—	—	4,812	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Latin America—Continued									
Argentina									
All foreign corporations	**145**	**278**	**2,617,820**	**3,060,011**	**76,075**	**177,829**	**52,939**	**52,178**	**26,079**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	106	163	1,371,609	1,800,579	177,829	177,829	52,939	46,203	26,079
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	82	116	1,063,326	1,429,939	163,295	163,295	53,178	34,311	25,092
Under 10 percent	12	12	50,682	49,499	7,009	7,009	356	533	—
10 under 20 percent	16	17	133,785	135,992	11,970	11,970	1,880	1,829	1,799
20 under 30 percent	24	28	466,904	697,767	83,411	83,411	18,115	19,589	15,738
30 under 40 percent	14	15	84,371	103,310	6,624	6,624	2,408	1,606	967
40 under 45 percent	5	5	29,519	30,852	5,891	5,891	2,463	183	180
45 under 50 percent	4	5	40,455	46,966	4,115	4,115	1,893	105	105
50 under 60 percent	15	16	168,231	257,572	30,963	30,963	16,454	10,322	6,258
60 under 80 percent	10	10	65,430	79,011	10,201	10,201	6,682	45	45
80 under 100 percent	3	3	10,456	15,093	2,596	2,596	2,206	—	—
100 percent or more	5	5	13,494	13,877	516	516	720	98	—
With no foreign income taxes	34	41	244,834	317,926	13,345	13,345	—	11,892	987
With foreign income taxes (-)	6	6	63,449	52,713	1,190	1,190	—239	—	—
Foreign corporations with current earnings and profits deficit before taxes	62	79	1,244,477	1,259,433	—101,754	—	—	5,976	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	32	36	1,734	—	—	—	—	—	—
Brazil									
All foreign corporations	**271**	**659**	**7,561,248**	**8,687,356**	**588,178**	**688,513**	**140,218**	**136,414**	**114,827**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	189	345	6,098,096	7,455,494	688,513	688,513	140,218	136,414	114,827
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	157	269	5,271,420	7,021,430	644,068	644,068	140,940	133,385	111,982
Under 10 percent	38	42	842,286	529,742	53,039	53,039	1,729	6,688	4,615
10 under 20 percent	52	70	1,445,632	1,936,012	186,252	186,252	28,857	36,833	32,157
20 under 30 percent	76	93	1,841,530	3,261,393	322,616	322,616	80,452	63,587	61,562
30 under 40 percent	32	38	522,484	593,807	75,386	75,386	24,724	12,967	12,303
40 under 45 percent	*5	*6	*10,176	*14,165	*2,453	*2,453	*1,011	2,517	1,317
45 under 50 percent	*	*	*	*	*	*	*	—	—
50 under 60 percent	4	4	29,210	34,465	998	998	540	—	—
60 under 80 percent	4	4	6,246	8,068	331	331	225	—	—
80 under 100 percent	5	6	35,652	37,173	955	955	902	217	27
100 percent or more	6	6	538,203	606,606	2,038	2,038	2,501	10,576	—
With no foreign income taxes	57	71	758,996	338,970	40,758	40,758	—	3,029	2,845
With foreign income taxes (-)	5	5	67,680	95,094	3,686	3,686	—722	—	—
Foreign corporations with current earnings and profits deficit before taxes	126	187	1,442,767	1,231,862	—100,334	—	—	—	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	76	127	20,386	—	—	—	—	—	—
Mexico									
All foreign corporations	**298**	**753**	**3,427,679**	**4,764,032**	**482,874**	**508,089**	**216,989**	**76,438**	**70,456**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	232	457	3,189,552	4,580,143	508,089	508,089	216,989	75,517	70,456
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	211	388	2,962,056	4,306,349	501,828	501,828	217,308	74,249	69,195
Under 10 percent	22	26	76,499	86,048	9,312	9,312	343	160	160
10 under 20 percent	15	18	180,507	319,186	8,282	8,282	1,495	—	—
20 under 30 percent	27	31	82,856	89,377	11,205	11,205	2,927	296	213
30 under 40 percent	52	61	505,703	727,117	69,454	69,454	26,050	20,119	17,863
40 under 45 percent	72	90	847,868	1,283,759	157,964	157,964	68,322	27,434	26,511
45 under 50 percent	86	109	1,058,337	1,563,833	222,242	222,242	104,549	22,505	21,808
50 under 60 percent	27	28	147,930	148,268	19,161	19,161	10,599	2,616	2,420
60 under 80 percent	*16	*20	*56,260	*70,861	*4,095	*4,095	*2,840	*1,112	220
80 under 100 percent	*	*	*	*	*	*	*	*	—
100 percent or more	5	5	6,096	17,901	113	113	183	8	—
With no foreign income taxes	53	65	111,635	70,196	6,014	6,014	—	1,267	1,261
With foreign income taxes (-)	4	4	115,861	203,598	246	246	—319	—	—
Foreign corporations with current earnings and profits deficit before taxes	114	170	213,085	183,888	—25,215	—	—	920	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	96	126	25,043	—	—	—	—	2	—

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Latin America—Continued									
Panama, Excluding Canal Zone									
All foreign corporations	173	397	6,076,049	4,584,315	735,456	755,102	56,045	302,863	192,462
Foreign corporations with current earnings and profits (+) before taxes.									
Total	135	236	5,652,169	4,090,572	755,102	755,102	56,045	287,950	192,462
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	94	134	3,573,649	2,706,492	554,047	554,047	56,049	219,314	169,810
Under 10 percent	40	45	1,653,562	1,541,385	355,950	355,950	11,926	157,584	113,330
10 under 20 percent	25	28	1,386,855	502,641	138,943	138,943	23,242	42,800	41,863
20 under 30 percent	15	15	208,798	287,519	29,659	29,659	7,455	10,692	9,418
30 under 40 percent	16	17	114,814	76,356	10,740	10,740	3,714	306	277
40 under 45 percent	7	7	48,096	47,545	8,139	8,139	3,343	5,031	3,664
45 under 50 percent	3	3	40,650	66,168	6,161	6,161	3,006	500	500
50 under 60 percent	7	7	9,056	7,267	1,204	1,204	679	829	266
60 under 80 percent	6	6	60,573	46,656	2,342	2,342	1,487	1,568	492
80 under 100 percent	3	3	7,102	14,372	481	481	436	—	—
100 percent or more	3	3	44,143	116,582	428	428	761	4	—
With no foreign income taxes	*64	*102	*2,078,519	*1,384,080	*201,054	*201,054	*– 4	68,637	22,652
With foreign income taxes (-)	*	*	*	*	*	*	*	—	—
Foreign corporations with current earnings and profits deficit before taxes	51	67	398,403	493,743	—19,646	—	—	10,389	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	58	94	25,477	—	—	—	—	4,524	—
Peru									
All foreign corporations	76	112	284,177	352,178	46,065	48,296	17,903	8,749	8,158
Foreign corporations with current earnings and profits (+) before taxes.									
Total	56	68	213,296	277,431	48,296	48,296	17,903	8,719	8,158
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	52	64	208,104	272,394	48,045	48,045	17,903	8,719	8,158
Under 10 percent	*6	*6	*14,099	*24,541	*2,564	*2,564	*229	358	351
10 under 20 percent	*	*	*	*	*	*	*	—	—
20 under 30 percent	15	15	46,642	74,860	7,884	7,884	1,992	1,231	1,231
30 under 40 percent	26	30	74,934	85,145	19,756	19,756	6,705	3,305	3,041
40 under 45 percent	4	4	32,601	36,825	8,527	8,527	3,753	1,429	1,255
45 under 50 percent	*5	*5	*33,357	*44,191	*9,134	*9,134	*5,096	*2,371	*2,274
50 under 60 percent	*	*	*	*	*	*	*	*	*
60 under 80 percent	*4	*4	*6,470	*6,832	*182	*182	*128	*24	*6
80 under 100 percent	*	*	*	*	*	*	*	*	*
100 percent or more	—	—	—	—	—	—	—	—	—
With no foreign income taxes	4	4	5,192	5,038	251	251	—	—	—
With foreign income taxes (-)	—	—	—	—	—	—	—	—	—
Foreign corporations with current earnings and profits deficit before taxes	18	21	59,825	74,746	—2,231	—	—	30	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	17	23	11,056	—	—	—	—	—	—
Venezuela									
All foreign corporations	187	406	2,611,922	2,405,864	236,961	248,653	69,220	102,424	70,466
Foreign corporations with current earnings and profits (+) before taxes:									
Total	151	292	2,348,487	2,188,464	248,653	248,653	69,220	101,695	70,466
With taxes (+) as a percent of earnings and profits (+) before taxes									
Total	132	242	2,043,222	2,037,947	230,576	230,576	69,255	101,389	70,223
Under 10 percent	20	25	379,602	190,377	43,192	43,192	2,364	37,586	19,323
10 under 20 percent	37	42	185,088	233,091	10,088	10,088	1,533	3,986	2,927
20 under 30 percent	66	89	437,822	420,644	53,433	53,433	14,377	16,945	14,512
30 under 40 percent	41	55	414,652	374,857	62,885	62,885	22,003	18,305	16,289
40 under 45 percent	8	9	217,539	192,034	24,597	24,597	10,609	10,163	9,898
45 under 50 percent	8	9	202,952	286,042	28,478	28,478	13,441	6,242	6,208
50 under 60 percent	3	3	47,733	48,546	3,626	3,626	1,867	325	325
60 under 80 percent	4	4	144,820	266,401	4,137	4,137	2,832	7,811	741
80 under 100 percent	—	—	—	—	—	—	—	—	—
100 percent or more	6	6	13,015	25,956	139	139	228	25	—
With no foreign income taxes	39	47	296,110	136,377	17,495	17,495	—	307	243
With foreign income taxes (-)	3	3	9,156	14,140	583	583	—35	—	—
Foreign corporations with current earnings and profits deficit before taxes	39	49	255,271	217,400	—11,692	—	—	728	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	54	65	8,163	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (−) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other Western Hemisphere, Total									
All foreign corporations	**276**	**657**	**14,116,669**	**26,176,963**	**934,502**	**1,125,592**	**251,539**	**470,148**	**316,411**
Foreign corporations with current earnings and profits (+) before taxes									
Total	226	430	12,690,556	21,251,351	1,125,592	1,125,592	251,539	467,858	316,401
With taxes (−) as a percent of current earnings and profits (−) before taxes									
Total	125	176	7,736,550	5,508,291	756,906	756,906	251,602	410,439	281,444
Under 10 percent	43	54	2,549,737	2,550,163	345,783	345,783	5,305	274,895	201,013
10 under 20 percent	25	29	689,235	477,109	77,550	77,550	11,110	46,815	33,887
20 under 30 percent	39	46	2,897,583	811,952	70,520	70,520	18,239	32,846	32,073
30 under 40 percent	14	15	655,672	156,036	17,217	17,217	6,089	4,454	3,534
40 under 45 percent	4	4	53,619	7,460	884	884	362	87	84
45 under 50 percent	9	9	54,838	35,480	5,259	5,259	2,414	285	96
50 under 60 percent	*14	*14	*543,620	*264,341	*75,216	*75,216	*44,143	*11,490	*10,233
60 under 80 percent	*	*	*	*	*	*	*	*	*
80 under 100 percent	*5	*5	*292,245	1,205,751	*164,475	*164,475	*163,941	39,567	524
100 percent or more	*	*	*	—	*	*	*	—	—
With no foreign income taxes	*154	*254	*4,954,006	*15,743,059	*368,685	*368,685	*—63	57,419	34,957
With foreign income taxes (-)	*	*	*	*	*	*	*	—	—
Foreign corporations with current earnings and profits deficit before taxes	74	129	1,411,761	4,925,613	—191,090	—	—	2,290	10
Foreign corporations with no current earnings and profits (+) and (-) before taxes	71	98	14,353	—	—	—	—	—	—
The Bahamas									
All foreign corporations	**100**	**207**	**6,028,197**	**20,716,847**	**536,806**	**639,352**	**225,351**	**228,984**	**169,811**
Foreign corporations with current earnings and profits (+) before taxes									
Total	57	103	5,428,032	17,157,928	639,352	639,352	225,351	227,143	169,811
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	19	31	2,220,335	4,189,011	471,665	471,665	225,351	210,112	159,178
Under 10 percent	*13	*16	*1,344,812	*1,984,248	*177,216	*177,216	*3,162	*129,122	*119,408
10 under 20 percent	*	*	*	*	*	*	*	*	*
20 under 30 percent	3	4	488,409	635,523	44,977	44,977	11,140	26,000	26,000
30 under 40 percent	*4	*5	*44,729	*120,389	*13,092	*13,092	*4,884	3,934	3,013
40 under 45 percent	—	—	—	—	—	—	—	—	—
45 under 50 percent	*	*	*	*	*	*	*	—	—
50 under 60 percent	*5	*6	*342,384	*1,448,851	*236,379	*236,379	*206,164	*51,057	*10,757
60 under 80 percent	*	*	*	*	*	*	*	*	*
80 under 100 percent	*	*	*	*	*	*	*	*	*
100 percent or more	—	—	—	—	—	—	—	—	—
With no foreign income taxes	46	72	3,207,697	12,968,917	167,688	167,688	—	17,030	10,633
With foreign income taxes (-)	—	—	—	—	—	—	—	—	—
Foreign corporations with current earnings and profits deficit before taxes	32	56	588,615	3,558,919	—102,547	—	—	1,841	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	43	48	11,550	—	—	—	—	—	—
Bermuda									
All foreign corporations	**145**	**257**	**2,701,677**	**4,876,357**	**365,198**	**388,340**	**9,319**	**206,193**	**126,156**
Foreign corporations with current earnings and profits (+) before taxes									
Total	120	184	2,408,511	3,609,244	388,340	388,340	9,319	205,754	126,156
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	23	31	725,868	866,740	191,828	191,828	9,378	165,426	101,887
Under 10 percent	18	21	564,892	427,132	138,611	138,611	1,336	132,666	72,822
10 under 20 percent	*6	*7	*148,889	*425,548	*52,036	*52,036	*7,534	*32,759	*29,065
20 under 30 percent	*	*	*	*	*	*	*	*	*
30 under 40 percent	—	—	—	—	—	—	—	—	—
40 under 45 percent	*3	*3	*12,087	*14,060	*1,181	*1,181	*507	—	—
45 under 50 percent	*	*	*	*	*	*	*	—	—
50 under 60 percent	—	—	—	—	—	—	—	—	—
60 under 80 percent	—	—	—	—	—	—	—	—	—
80 under 100 percent	—	—	—	—	—	—	—	—	—
100 percent or more	—	—	—	—	—	—	—	—	—
With no foreign income taxes	*109	*153	*1,682,643	*2,742,504	*196,512	*196,512	*—59	40,328	24,269
With foreign income taxes (-)	*	*	*	*	*	*	*	—	—
Foreign corporations with current earnings and profits deficit before taxes	27	40	291,307	1,267,113	—23,143	—	—	439	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	21	33	1,859	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other Western Hemisphere—Continued									
Netherlands Antilles									
All foreign corporations	**128**	**153**	**5,260,941**	**497,760**	**26,590**	**86,101**	**16,058**	**26,000**	**14,029**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	109	120	4,789,611	439,660	86,101	86,101	16,058	25,990	14,019
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	96	106	4,761,522	422,850	84,638	84,638	16,062	25,990	14,019
Under 10 percent	19	19	718,788	141,029	28,003	28,003	1,263	9,262	6,886
10 under 20 percent	17	19	461,258	49,448	20,803	20,803	3,093	9,360	730
20 under 30 percent	36	39	2,392,199	154,175	24,782	24,782	6,919	6,487	5,714
30 under 40 percent	*13	*13	*665,352	*47,546	*6,993	*6,993	*2,565	*607	*604
40 under 45 percent	*	*	*	*	*	*	*	*	*
45 under 50 percent	5	5	37,223	11,501	1,567	1,567	736	274	85
50 under 60 percent	4	4	301,679	6,688	1,368	1,368	741	—	—
60 under 80 percent	3	3	101,903	8,205	1,011	1,011	646	—	—
80 under 100 percent	*4	*4	*83,119	4,259	*110	*110	*100	—	—
100 percent or more	*	*	*	—	*	*	*	—	—
With no foreign income taxes	*14	*14	*28,090	*16,810	*1,464	*1,464	*—4	—	—
With foreign income taxes (-)	*	*	*	*	*	*	*	—	—
Foreign corporations with current earnings and profits deficit before taxes	20	20	470,387	58,100	—59,512	—	—	10	10
Foreign corporations with no current earnings and profits (+) and (-) before taxes	11	13	944	—	—	—	—	—	—
Europe, Total									
All foreign corporations	**501**	**8,333**	**108,544,288**	**137,780,393**	**8,593,216**	**10,103,995**	**3,079,581**	**3,304,101**	**2,441,837**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	438	4,776	86,879,162	102,406,448	10,103,995	10,103,995	3,079,581	3,004,854	2,426,377
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	404	3,647	73,775,171	90,680,143	9,200,425	9,200,425	3,093,231	2,678,996	2,185,838
Under 10 percent	171	352	12,855,597	14,249,653	1,358,268	1,358,268	47,387	392,892	339,619
10 under 20 percent	164	297	6,700,761	10,880,359	952,365	952,365	138,300	379,735	309,037
20 under 30 percent	193	424	10,964,612	13,762,877	1,334,373	1,334,373	340,327	557,663	471,913
30 under 40 percent	234	602	9,093,971	12,531,741	1,453,747	1,453,747	515,000	384,326	354,673
40 under 45 percent	175	338	8,698,770	11,478,400	1,600,568	1,600,568	680,030	379,658	273,274
45 under 50 percent	192	436	5,459,916	7,100,129	776,666	776,666	370,088	132,901	115,664
50 under 60 percent	243	715	11,716,777	11,470,565	1,289,930	1,289,930	693,054	309,949	253,543
60 under 80 percent	145	269	4,044,470	4,715,064	382,486	382,486	247,230	111,038	66,953
80 under 100 percent	75	95	1,226,192	1,248,910	28,267	28,267	25,500	6,902	1,161
100 percent or more	85	119	3,014,106	3,242,445	23,755	23,755	36,315	23,932	—
With no foreign income taxes	281	1,053	11,348,069	10,285,628	764,540	764,540	—	271,946	192,952
With foreign income taxes (-)	53	76	1,755,922	1,440,677	139,030	139,030	—13,650	53,912	47,587
Foreign corporations with current earnings and profits deficit before taxes	371	1,885	21,312,896	35,373,945	—1,510,779	—	—	297,791	15,460
Foreign corporations with no current earnings and profits (+) and (-) before taxes	305	1,672	352,230	—	—	—	—	1,456	—
Austria									
All foreign corporations	**107**	**143**	**926,546**	**1,352,969**	**99,005**	**102,933**	**39,087**	**31,827**	**26,668**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	82	100	900,115	1,327,557	102,933	102,933	39,087	31,752	26,668
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	72	85	643,412	1,287,488	98,075	98,075	39,174	31,336	26,252
Under 10 percent	*4	*5	*65,785	*112,262	*2,883	*2,883	*256	*3,124	*1,973
10 under 20 percent	*	*	*	*	*	*	*	*	*
20 under 30 percent	8	8	37,146	99,841	2,884	2,884	758	915	376
30 under 40 percent	16	18	266,036	641,864	43,867	43,867	15,266	10,260	10,196
40 under 45 percent	6	6	98,352	126,238	22,915	22,915	9,510	8,643	8,643
45 under 50 percent	17	17	87,931	185,036	15,506	15,506	7,356	5,978	2,947
50 under 60 percent	18	18	32,466	54,018	5,310	5,310	2,781	1,264	1,190
60 under 80 percent	9	9	27,519	35,125	4,334	4,334	2,850	1,152	927
80 under 100 percent	*4	*4	*28,176	*33,103	*375	*375	*395	—	—
100 percent or more	*	*	*	*	*	*	*	—	—
With no foreign income taxes	*13	*15	*256,703	*40,069	*4,858	*4,858	*—87	416	416
With foreign income taxes (-)	*	*	*	*	*	*	*	—	—
Foreign corporations with current earnings and profits deficit before taxes	27	29	26,308	25,412	—3,928	—	—	48	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	13	14	124	—	—	—	—	27	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Belgium									
All foreign corporations	**248**	**490**	**7,221,508**	**8,191,015**	**429,264**	**548,639**	**187,352**	**95,671**	**74,956**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	195	327	5,679,458	6,137,429	548,639	548,639	187,352	84,255	74,956
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	164	260	5,019,412	5,231,642	509,324	509,324	187,579	84,146	74,871
Under 10 percent	9	12	1,223,763	889,190	48,158	48,158	1,785	264	264
10 under 20 percent	14	14	481,222	314,386	22,362	22,362	3,794	—	—
20 under 30 percent	26	29	467,306	313,773	23,626	23,626	6,096	3,954	3,806
30 under 40 percent	44	48	984,443	1,231,102	158,107	158,107	57,073	24,357	24,003
40 under 45 percent	58	70	970,197	1,361,179	176,991	176,991	75,705	41,475	34,990
45 under 50 percent	34	37	294,203	618,105	34,192	34,192	16,044	5,185	4,190
50 under 60 percent	26	28	384,473	224,018	37,165	37,165	19,379	8,314	7,073
60 under 80 percent	6	6	70,238	75,967	6,650	6,650	4,494	596	543
80 under 100 percent	9	9	74,384	114,660	1,328	1,328	1,131	1	(2)
100 percent or more	7	7	69,185	89,262	743	743	2,079	—	—
With no foreign income taxes	51	60	622,344	885,156	38,019	38,019	—	109	85
With foreign income taxes (-)	6	7	37,702	20,631	1,296	1,296	—227	—	—
Foreign corporations with current earnings and profits deficit before taxes	92	124	1,528,385	2,053,587	—119,376	—	—	11,417	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	29	39	13,665	—	—	—	—	—	—
Denmark									
All foreign corporations	**106**	**155**	**1,368,813**	**2,577,484**	**138,723**	**160,825**	**24,561**	**16,734**	**16,366**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	76	100	1,144,112	2,032,855	160,825	160,825	24,561	16,645	16,366
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	63	76	624,068	1,088,253	121,924	121,924	24,705	14,928	14,649
Under 10 percent	4	4	230,934	523,319	61,714	61,714	4,515	1,527	1,527
10 under 20 percent	6	6	31,136	59,810	2,139	2,139	379	856	856
20 under 30 percent	14	14	112,143	150,513	23,534	23,534	6,826	6,397	6,388
30 under 40 percent	31	33	180,275	293,659	29,946	29,946	10,761	5,775	5,593
40 under 45 percent	5	6	16,604	23,435	1,711	1,711	702	—	—
45 under 50 percent	3	3	1,529	4,680	841	841	383	88	32
50 under 60 percent	*10	*10	*51,448	*32,837	*2,039	*2,039	*1,139	285	253
60 under 80 percent	*	*	*	*	*	*	*	—	—
80 under 100 percent	—	—	—	—	—	—	—	—	—
100 percent or more	*	*	*	—	*	*	*	—	—
With no foreign income taxes	*18	*24	*520,044	*944,602	*38,901	*38,901	*—144	*1,717	*1,717
With foreign income taxes (-)	*	*	*	*	*	*	*	*	*
Foreign corporations with current earnings and profits deficit before taxes	34	37	220,934	544,629	—22,102	—	—	89	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	14	18	3,767	—	—	—	—	—	—
France (Including Andorra)									
All foreign corporations	**298**	**1,008**	**14,754,379**	**22,780,568**	**1,082,932**	**1,252,115**	**480,084**	**180,949**	**168,584**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	240	658	11,896,923	15,190,569	1,252,115	1,252,115	480,084	178,428	168,584
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	208	522	11,234,674	14,693,919	1,226,775	1,226,775	481,224	176,492	168,476
Under 10 percent	31	47	3,227,303	4,925,679	259,686	259,686	5,768	17,759	17,759
10 under 20 percent	21	25	146,454	129,787	11,332	11,332	1,912	420	277
20 under 30 percent	19	29	364,706	450,659	41,597	41,597	10,888	4,157	3,659
30 under 40 percent	28	50	927,192	1,694,553	173,247	173,247	61,239	22,026	21,722
40 under 45 percent	28	35	602,347	808,880	67,897	67,897	28,790	7,722	7,419
45 under 50 percent	52	68	647,625	864,231	83,647	83,647	40,045	9,496	7,054
50 under 60 percent	105	159	3,848,601	4,023,045	493,343	493,343	266,818	91,747	90,401
60 under 80 percent	53	74	1,131,279	1,377,806	91,165	91,165	59,584	22,292	19,884
80 under 100 percent	12	12	72,997	127,753	2,215	2,215	1,873	680	299
100 percent or more	19	23	266,170	291,526	2,645	2,645	4,306	192	—
With no foreign income taxes	82	130	355,244	449,123	22,084	22,084	—	1,937	109
With foreign income taxes (-)	6	6	307,004	47,527	3,257	3,257	—1,141	—	—
Foreign corporations with current earnings and profits deficit before taxes	141	275	2,834,134	7,589,999	—169,183	—	—	2,517	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	52	75	23,323	—	—	—	—	3	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Italy (Including San Marino)									
All foreign corporations	**249**	**620**	**11,010,038**	**12,463,401**	**345,326**	**505,363**	**148,673**	**76,086**	**65,520**
Foreign corporations with current earnings and profits (+) before taxes									
Total	190	359	8,099,289	8,104,775	505,363	505,363	148,673	73,115	65,520
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	171	299	5,069,349	6,855,350	384,494	384,494	150,979	36,663	29,067
Under 10 percent	14	18	401,540	315,056	19,684	19,684	1,003	—	—
10 under 20 percent	19	23	332,682	1,746,696	28,740	28,740	4,083	576	576
20 under 30 percent	15	19	860,988	1,376,778	57,949	57,949	14,739	1,911	1,811
30 under 40 percent	34	36	1,072,166	656,114	72,785	72,785	25,705	8,692	7,463
40 under 45 percent	27	28	484,830	348,121	31,132	31,132	13,248	2,972	2,745
45 under 50 percent	42	50	844,114	828,439	94,445	94,445	44,613	5,800	5,372
50 under 60 percent	47	58	651,923	896,207	58,672	58,672	31,649	11,305	8,523
60 under 80 percent	25	29	190,963	395,894	15,461	15,461	9,828	4,355	2,233
80 under 100 percent	14	15	87,336	154,559	3,439	3,439	2,974	760	343
100 percent or more	23	23	142,806	137,487	2,188	2,188	3,136	293	—
With no foreign income taxes	42	51	2,392,446	568,373	27,876	27,876	—	2,224	2,224
With foreign income taxes (-)	7	9	637,494	681,052	92,993	92,993	—2,306	34,229	34,229
Foreign corporations with current earnings and profits deficit before taxes	125	186	2,905,805	4,358,626	—160,037	—	—	2,971	(2)
Foreign corporations with no current earnings and profits (+) and (-) before taxes	54	75	4,944	—	—	—	—	—	—
Luxembourg									
All foreign corporations	**55**	**94**	**3,184,465**	**743,492**	**164,388**	**174,595**	**13,832**	**111,434**	**102,586**
Foreign corporations with current earnings and profits (+) before taxes									
Total	34	58	3,062,484	698,650	174,595	174,595	13,832	111,434	102,586
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	24	34	2,511,751	618,572	135,122	135,122	13,832	104,531	96,686
Under 10 percent	8	8	813,175	175,955	93,396	93,396	431	86,780	86,434
10 under 20 percent	4	4	452,574	23,565	4,414	4,414	803	8,142	2,828
20 under 30 percent	4	5	331,176	161,247	20,841	20,841	5,089	8,143	6,757
30 under 40 percent	4	4	21,582	51,462	4,294	4,294	1,637	—	—
40 under 45 percent	3	3	33,324	52,943	4,050	4,050	1,708	28	25
45 under 50 percent	*7	*7	*801,691	*118,079	*6,477	*6,477	*3,090	66	66
50 under 60 percent	*	*	*	*	*	*	*	—	—
60 under 80 percent	*3	*3	*58,230	*35,322	*1,650	*1,650	*1,073	1,373	576
80 under 100 percent	*	*	*	*	*	*	*	—	—
100 percent or more	—	—	—	—	—	—	—	—	—
With no foreign income taxes	17	24	550,733	80,078	39,474	39,474	—	6,902	5,900
With foreign income taxes (-)	—	—	—	—	—	—	—	—	—
Foreign corporations with current earnings and profits deficit before taxes	20	26	120,229	44,843	—10,207	—	—	—	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	8	10	1,752	—	—	—	—	—	—
Netherlands									
All foreign corporations	**234**	**607**	**6,988,128**	**8,874,367**	**896,764**	**978,134**	**330,784**	**173,811**	**152,121**
Foreign corporations with current earnings and profits (+) before taxes									
Total	184	377	5,687,303	6,834,557	978,134	978,134	330,784	172,424	152,121
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	156	279	4,691,139	5,544,287	890,266	890,266	331,278	157,829	147,556
Under 10 percent	12	16	896,153	447,427	92,974	92,974	4,887	3,251	2,889
10 under 20 percent	18	19	211,002	256,559	33,193	33,193	4,789	616	604
20 under 30 percent	13	19	520,122	389,606	91,016	91,016	21,812	5,871	3,311
30 under 40 percent	42	50	462,747	586,605	57,394	57,394	20,769	5,379	5,156
40 under 45 percent	38	44	1,083,280	1,385,540	365,624	365,624	153,145	65,649	64,929
45 under 50 percent	58	83	883,622	1,331,126	165,791	165,791	80,089	46,459	44,564
50 under 60 percent	27	29	394,397	695,710	75,406	75,406	39,419	30,207	26,089
60 under 80 percent	8	8	148,742	317,914	6,723	6,723	4,163	—	—
80 under 100 percent	5	5	59,369	57,551	1,869	1,869	1,777	340	14
100 percent or more	6	6	31,705	76,249	276	276	429	56	—
With no foreign income taxes	60	93	974,285	1,281,669	87,278	87,278	—	14,596	4,565
With foreign income taxes (-)	5	5	21,879	8,601	591	591	—494	—	—
Foreign corporations with current earnings and profits deficit before taxes	91	142	1,294,298	2,039,810	—81,370	—	—	1,361	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	58	88	6,527	—	—	—	—	26	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Spain									
All foreign corporations	159	336	2,754,147	3,159,475	327,390	376,165	98,455	42,900	41,674
Foreign corporations with current earnings and profits (+) before taxes:									
Total	123	230	2,512,733	2,958,966	376,165	376,165	98,455	42,900	41,674
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	116	205	2,398,850	2,811,592	369,068	369,068	98,637	42,669	41,443
Under 10 percent	17	19	384,348	442,201	44,035	44,035	912	2,081	2,081
10 under 20 percent	20	27	160,934	238,356	18,212	18,212	2,655	1,838	1,743
20 under 30 percent	38	50	690,981	753,963	103,264	103,264	27,414	9,932	9,209
30 under 40 percent	64	85	1,024,495	1,233,759	191,317	191,317	61,765	28,148	27,740
40 under 45 percent	10	10	79,987	83,140	8,029	8,029	3,373	670	670
45 under 50 percent	3	3	12,420	13,680	707	707	332	—	—
50 under 60 percent	4	4	8,746	15,806	1,775	1,775	925	—	—
60 under 80 percent	*3	*3	*28,418	*20,161	*1,652	*1,652	*1,109	—	—
80 under 100 percent	*	*	*	*	*	*	*	—	—
100 percent or more	4	4	8,521	10,525	78	78	152	—	—
With no foreign income taxes	*19	*25	*113,884	*147,374	*7,096	*7,096	*—182	*231	*231
With foreign income taxes (-)	*	*	*	*	*	*	*	*	*
Foreign corporations with current earnings and profits deficit before taxes	40	58	240,221	200,508	—48,775	—	—	—	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	38	48	1,193	—	—	—	—	—	—
Sweden									
All foreign corporations	153	323	2,303,494	3,001,249	248,213	336,088	105,738	33,231	31,218
Foreign corporations with current earnings and profits (+) before taxes:									
Total	122	183	1,779,672	2,428,834	336,088	336,088	105,738	31,999	31,218
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	98	138	1,452,443	1,986,472	287,967	287,967	105,756	31,967	31,194
Under 10 percent	20	25	386,694	540,729	52,774	52,774	1,686	4,434	4,419
10 under 20 percent	10	10	98,088	288,673	5,017	5,017	750	497	29
20 under 30 percent	15	16	129,996	185,060	24,367	24,367	6,822	4,607	4,607
30 under 40 percent	9	11	52,867	99,663	7,345	7,345	2,779	1,141	1,141
40 under 45 percent	11	12	261,553	192,631	60,565	60,565	24,875	2,372	2,146
45 under 50 percent	16	19	327,173	382,430	102,618	102,618	49,167	14,070	14,006
50 under 60 percent	23	27	145,291	218,210	31,614	31,614	16,991	4,739	4,739
60 under 80 percent	11	11	26,393	35,337	2,867	2,867	1,835	106	106
80 under 100 percent	*7	*7	*24,387	*43,739	*801	*801	*850	—	—
100 percent or more	*	*	*	*	*	*	*	—	—
With no foreign income taxes	*35	*45	*327,230	*442,361	*48,121	*48,121	*—17	32	25
With foreign income taxes (-)	*	*	*	*	*	*	*	—	—
Foreign corporations with current earnings and profits deficit before taxes	43	50	514,315	572,416	—87,874	—	—	1,222	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	42	90	9,506	—	—	—	—	10	—
Switzerland									
All foreign corporations	249	571	7,045,785	7,744,514	989,297	1,033,302	158,781	557,942	413,739
Foreign corporations with current earnings and profits (+) before taxes:									
Total	198	397	6,434,732	7,434,987	1,033,302	1,033,302	158,781	553,225	413,739
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	182	336	6,263,212	7,334,901	1,014,051	1,014,051	158,950	550,108	411,370
Under 10 percent	71	98	2,392,736	2,522,030	363,641	363,641	17,431	188,591	151,119
10 under 20 percent	72	89	1,944,891	2,533,659	329,861	329,861	47,148	204,289	143,809
20 under 30 percent	52	65	1,221,941	1,663,351	233,063	233,063	59,820	103,179	90,262
30 under 40 percent	33	45	477,302	480,056	68,093	68,093	23,796	32,511	25,445
40 under 45 percent	10	11	41,419	25,740	4,098	4,098	1,734	3	3
45 under 50 percent	4	4	113,167	89,639	11,089	11,089	5,364	224	117
50 under 60 percent	8	8	35,986	8,539	1,993	1,993	1,136	20,608	603
60 under 80 percent	5	5	7,332	5,898	1,068	1,068	660	241	13
80 under 100 percent	5	5	1,894	638	101	101	97	—	—
100 percent or more	6	6	26,542	5,350	1,044	1,044	1,764	463	—
With no foreign income taxes	52	55	160,131	94,426	16,454	16,454	—	1,297	1,052
With foreign income taxes (-)	6	6	11,389	5,660	2,797	2,797	—169	1,820	1,316
Foreign corporations with current earnings and profits deficit before taxes	89	133	604,325	309,526	—44,005	—	—	4,717	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	36	41	6,728	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
United Kingdom									
All foreign corporations	**415**	**2,356**	**27,518,790**	**32,748,998**	**1,763,220**	**2,190,506**	**729,474**	**926,549**	**677,933**
Foreign corporations with current earnings and profits (+) before taxes									
Total	324	1,017	21,973,723	24,396,162	2,190,506	2,190,506	729,474	896,874	677,607
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	287	749	18,372,588	20,900,229	1,844,996	1,844,996	735,496	683,233	521,932
Under 10 percent	36	43	1,488,561	2,333,867	157,885	157,885	2,145	53,570	39,647
10 under 20 percent	23	25	405,549	477,551	142,131	142,131	22,989	37,643	34,851
20 under 30 percent	50	63	3,637,548	4,394,477	371,431	371,431	90,257	297,658	236,368
30 under 40 percent	49	63	1,151,093	1,878,142	141,667	141,667	51,364	30,909	30,209
40 under 45 percent	35	40	904,870	1,137,358	121,284	121,284	52,529	36,946	36,850
45 under 50 percent	73	89	1,310,539	1,574,750	180,625	180,625	85,774	20,969	18,113
50 under 60 percent	159	295	5,075,275	4,643,869	483,174	483,174	259,518	101,171	85,724
60 under 80 percent	58	79	1,742,473	1,778,497	222,890	222,890	141,386	76,794	39,751
80 under 100 percent	19	22	322,223	240,667	10,139	10,139	9,270	4,731	420
100 percent or more	24	30	2,334,456	2,441,051	13,770	13,770	20,264	22,840	—
With no foreign income taxes	116	242	3,151,029	3,160,715	328,096	328,096	—	211,549	154,381
With foreign income taxes (-)	20	26	450,107	335,217	17,415	17,415	—6,022	2,092	1,294
Foreign corporations with current earnings and profits deficit before taxes	195	403	5,281,605	8,352,836	—427,287	—	—	28,285	326
Foreign corporations with no current earnings and profits (+) and (-) before taxes	211	936	263,462	—	—	—	—	1,390	—
West Germany									
All foreign corporations	**309**	**1,019**	**20,322,836**	**29,368,699**	**1,798,620**	**2,082,730**	**679,259**	**989,402**	**618,960**
Foreign corporations with current earnings and profits (+) before taxes									
Total	246	624	15,137,126	20,845,768	2,082,730	2,082,730	679,259	746,068	603,826
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	208	407	13,322,934	18,854,349	1,991,072	1,991,072	680,144	717,402	579,826
Under 10 percent	24	30	1,007,306	695,569	77,415	77,415	4,051	29,914	29,233
10 under 20 percent	30	32	2,084,921	4,207,884	328,003	328,003	44,289	117,569	117,517
20 under 30 percent	48	64	1,944,741	2,744,184	253,940	253,940	68,235	93,092	90,109
30 under 40 percent	80	113	2,104,967	3,117,649	446,558	446,558	161,475	203,283	185,269
40 under 45 percent	33	39	3,973,711	5,635,137	712,176	712,176	304,415	209,154	111,139
45 under 50 percent	25	30	681,395	778,956	59,151	59,151	27,710	22,581	17,327
50 under 60 percent	38	46	305,353	491,791	81,184	81,184	43,708	37,724	26,461
60 under 80 percent	24	32	582,438	591,428	26,455	26,455	19,204	3,669	2,688
80 under 100 percent	7	8	541,716	457,768	4,054	4,054	3,865	327	83
100 percent or more	13	13	96,385	133,983	2,137	2,137	3,192	88	—
With no foreign income taxes	105	210	1,646,035	1,811,528	84,898	84,898	—	18,566	18,357
With foreign income taxes (-)	7	7	168,158	179,892	6,759	6,759	—885	10,100	5,643
Foreign corporations with current earnings and profits deficit before taxes	162	293	5,181,530	8,522,931	—284,110	—	—	243,334	15,134
Foreign corporations with no current earnings and profits (+) and (-) before taxes	67	102	4,181	—	—	—	—	—	—
Africa, Total									
All foreign corporations	**243**	**1,041**	**11,106,595**	**10,787,751**	**1,696,962**	**1,846,430**	**780,523**	**424,128**	**328,179**
Foreign corporations with current earnings and profits (+) before taxes									
Total	199	606	9,482,272	9,047,563	1,846,430	1,846,430	780,523	392,033	328,179
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	157	401	5,666,906	6,263,302	1,488,334	1,488,334	781,689	260,598	223,396
Under 10 percent	25	32	1,928,831	1,391,951	242,965	242,965	4,994	101,348	79,328
10 under 20 percent	20	22	103,596	93,469	12,845	12,845	2,026	2,396	542
20 under 30 percent	28	40	603,977	1,159,667	144,540	144,540	35,057	56,332	56,070
30 under 40 percent	62	102	651,984	816,789	132,951	132,951	48,164	32,383	31,017
40 under 45 percent	60	90	1,254,053	1,114,456	159,092	159,092	67,280	41,656	34,559
45 under 50 percent	32	47	305,633	415,772	62,334	62,334	28,958	14,061	13,982
50 under 60 percent	26	36	100,633	153,640	15,441	15,441	8,279	861	752
60 under 80 percent	12	12	72,978	113,869	29,758	29,758	19,136	10,950	7,145
80 under 100 percent	9	10	582,573	911,235	687,089	687,089	565,491	5	3
100 percent or more	9	10	62,649	92,454	1,318	1,318	2,304	604	—
With no foreign income taxes	95	201	3,605,131	2,542,852	355,298	355,298	—	130,827	104,175
With foreign income taxes (-)	4	4	210,236	241,409	2,797	2,797	—1,166	608	608
Foreign corporations with current earnings and profits deficit before taxes	101	209	1,487,468	1,740,188	—149,468	—	—	32,095	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	98	226	136,854	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Africa—Continued									
Liberia									
All foreign corporations	**75**	**265**	**6,368,739**	**5,066,296**	**446,922**	**574,965**	**28,863**	**270,068**	**190,281**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	62	148	5,120,900	3,530,980	574,965	574,965	28,863	242,363	190,281
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	21	32	2,011,478	1,483,993	281,646	281,646	28,863	117,316	91,144
Under 10 percent	9	15	1,835,052	1,260,077	233,983	233,983	4,313	100,333	78,333
10 under 20 percent	3	3	2,441	4,208	1,028	1,028	150	—	—
20 under 30 percent	*5	*5	*23,778	*21,038	*6,580	*6,580	*1,893	—	—
30 under 40 percent	*	*	*	*	*	*	*	—	—
40 under 45 percent	*4	*6	*86,855	*69,467	*17,553	*17,553	*7,817	8,843	7,386
45 under 50 percent	*	*	*	*	*	*	*	—	—
50 under 60 percent	—	—	—	—	—	—	—	—	—
60 under 80 percent	*3	*3	*63,353	*129,202	*22,503	*22,503	*14,689	8,140	5,425
80 under 100 percent	—	—	—	—	—	—	—	—	—
100 percent or more	*	*	*	*	*	*	*	—	—
With no foreign income taxes	51	116	3,109,422	2,046,987	293,319	293,319	—	125,048	99,137
With foreign income taxes (-)	—	—	—	—	—	—	—	—	—
Foreign corporations with current earnings and profits deficit before taxes	27	75	1,166,833	1,535,316	—128,043	—	—	27,705	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	19	42	81,006	—	—	—	—	—	—
South Africa (Including South-West Africa)									
All foreign corporations	**165**	**423**	**2,727,865**	**3,344,246**	**393,247**	**399,918**	**115,828**	**116,339**	**106,636**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	134	248	2,544,356	3,210,603	399,918	399,918	115,828	112,326	106,636
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	119	195	2,032,745	2,615,452	348,790	348,790	116,994	109,168	103,478
Under 10 percent	9	10	68,685	96,529	5,757	5,757	427	520	520
10 under 20 percent	8	8	69,812	48,443	7,599	7,599	1,222	1,685	401
20 under 30 percent	19	24	530,991	1,058,822	131,195	131,195	31,448	55,377	55,115
30 under 40 percent	50	62	418,809	553,377	98,709	98,709	35,999	27,686	26,724
40 under 45 percent	46	54	767,437	666,803	84,144	84,144	35,511	18,691	17,286
45 under 50 percent	11	12	87,211	106,091	12,479	12,479	5,811	1,789	1,709
50 under 60 percent	12	12	35,594	27,234	2,946	2,946	1,538	1	1
60 under 80 percent	4	4	23,147	23,886	5,850	5,850	4,088	2,810	1,719
80 under 100 percent	3	3	1,452	191	41	41	38	5	3
100 percent or more	5	6	29,608	34,077	71	71	911	604	—
With no foreign income taxes	35	49	301,375	353,741	48,331	48,331	—	2,550	2,550
With foreign income taxes (-)	4	4	210,236	241,409	2,797	2,797	—1,166	608	608
Foreign corporations with current earnings and profits deficit before taxes	39	63	145,060	133,644	—6,671	—	—	4,013	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	58	112	38,449	—	—	—	—	—	—
OPEC Countries									
All foreign corporations	**62**	**79**	**914,858**	**1,235,637**	**733,230**	**735,950**	**585,691**	**16,164**	**14,957**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	36	41	846,695	1,216,841	735,950	735,950	585,691	15,813	14,957
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	32	37	833,982	1,202,326	735,732	735,732	585,691	15,813	14,957
Under 10 percent	*	*	*	*	*	*	*	—	—
10 under 20 percent	*7	*7	*23,498	*36,468	*3,725	*3,725	*439	—	—
20 under 30 percent	—	—	—	—	—	—	—	—	—
30 under 40 percent	7	7	29,771	44,787	4,454	4,454	1,587	671	671
40 under 45 percent	8	10	123,504	78,375	15,830	15,830	6,714	4,809	3,954
45 under 50 percent	4	4	75,952	130,467	21,738	21,738	10,032	10,015	10,015
50 under 60 percent	*6	*6	9,835	9,720	*3,444	*3,444	*1,937	318	318
60 under 80 percent	*	*	—	—	*	*	*	—	—
80 under 100 percent	3	3	571,421	902,509	686,543	686,543	564,982	—	—
100 percent or more	—	—	—	—	—	—	—	—	—
With no foreign income taxes	4	4	12,712	14,516	217	217	—	—	—
With foreign income taxes (-)	—	—	—	—	—	—	—	—	—
Foreign corporations with current earnings and profits deficit before taxes	18	20	52,129	18,796	—2,720	—	—	352	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	17	18	16,034	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Asia, Total									
All foreign corporations	302	1,160	9,632,542	12,436,739	1,190,125	1,285,438	400,439	433,635	351,515
Foreign corporations with current earnings and profits (+) before taxes:									
Total	233	743	8,477,920	11,481,490	1,285,438	1,285,438	400,439	428,056	351,515
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	212	615	7,472,889	10,579,900	1,173,153	1,173,153	400,879	375,451	312,947
Under 10 percent	48	63	810,744	958,145	210,992	210,992	7,392	102,022	88,913
10 under 20 percent	62	90	1,751,518	3,622,519	173,268	173,268	25,606	56,068	49,315
20 under 30 percent	53	71	440,775	649,171	68,685	68,685	17,628	21,081	16,512
30 under 40 percent	85	129	1,149,276	1,199,475	141,381	141,381	48,931	30,376	22,621
40 under 45 percent	44	52	583,183	638,054	102,387	102,387	43,325	42,913	33,864
45 under 50 percent	35	45	1,008,890	1,099,952	204,453	204,453	94,823	57,444	52,124
50 under 60 percent	62	78	1,082,965	1,341,581	179,075	179,075	97,191	48,868	37,638
60 under 80 percent	44	59	501,537	734,079	85,143	85,143	58,909	15,434	11,215
80 under 100 percent	10	13	49,902	117,928	6,681	6,681	5,535	1,028	745
100 percent or more	14	15	94,099	218,996	1,088	1,088	1,539	218	—
With no foreign income taxes	*92	*128	*1,005,031	*901,590	*112,285	*112,285	*—440	*52,605	*38,567
With foreign income taxes (-)	*	*	*	*	*	*	*	*	*
Foreign corporations with current earnings and profits deficit before taxes	142	244	1,110,939	955,249	—95,313	—	—	5,579	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	115	173	43,683	—	—	—	—	(2)	—
Middle East									
All foreign corporations	89	141	723,605	434,194	41,072	51,381	21,212	11,254	7,738
Foreign corporations with current earnings and profits (+) before taxes:									
Total	55	78	592,606	340,929	51,381	51,381	21,212	10,294	7,738
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	46	60	487,813	318,169	48,753	48,753	21,235	9,575	7,544
Under 10 percent	4	4	8,457	15,992	1,081	1,081	56	969	625
10 under 20 percent	7	7	16,667	18,761	2,163	2,163	327	1,014	1,014
20 under 30 percent	7	8	29,312	43,636	5,727	5,727	1,485	221	221
30 under 40 percent	8	8	95,301	66,744	8,928	8,928	3,291	944	944
40 under 45 percent	8	8	132,136	53,444	6,285	6,285	2,670	158	158
45 under 50 percent	8	9	45,920	40,305	6,919	6,919	3,266	1,555	1,254
50 under 60 percent	7	7	143,917	62,035	16,123	16,123	8,835	4,298	3,298
60 under 80 percent	*8	*9	*16,103	*17,252	*1,527	*1,527	*1,305	*417	31
80 under 100 percent	*	*	*	*	*	*	*	*	—
100 percent or more	*	*	*	*	*	*	*	—	—
With no foreign income taxes	*16	*18	*104,793	*22,761	*2,629	*2,629	*—22	*719	*194
With foreign income taxes (-)	*	*	*	*	*	*	*	*	*
Foreign corporations with current earnings and profits deficit before taxes	39	46	120,947	93,265	—10,309	—	—	960	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	17	17	10,052	—	—	—	—	—	—
Other Asia, Total									
All foreign corporations	278	1,019	8,908,937	12,002,545	1,149,053	1,234,057	379,227	422,381	343,776
Foreign corporations with current earnings and profits (+) before taxes:									
Total	220	665	7,885,314	11,140,561	1,234,057	1,234,057	379,227	417,761	343,776
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	199	555	6,985,076	10,261,731	1,124,400	1,124,400	379,644	365,876	305,403
Under 10 percent	45	59	802,287	942,153	209,910	209,910	7,336	101,052	88,288
10 under 20 percent	59	83	1,734,851	3,603,758	171,105	171,105	25,279	55,054	48,302
20 under 30 percent	48	63	411,463	605,535	62,958	62,958	16,143	20,860	16,291
30 under 40 percent	78	121	1,053,975	1,132,731	132,453	132,453	45,640	29,432	21,677
40 under 45 percent	37	44	451,047	584,610	96,102	96,102	40,655	42,755	33,707
45 under 50 percent	30	36	962,970	1,059,647	197,534	197,534	91,556	55,889	50,870
50 under 60 percent	56	71	939,048	1,279,546	162,953	162,953	88,356	44,570	34,340
60 under 80 percent	38	53	490,296	722,152	84,061	84,061	58,170	15,022	11,184
80 under 100 percent	*21	*25	*139,139	*331,599	*7,324	*7,324	*6,508	*1,241	745
100 percent or more	*	*	*	*	*	*	*	*	—
With no foreign income taxes	77	107	866,022	862,323	106,852	106,852	—	48,370	38,290
With foreign income taxes (-)	3	3	34,216	16,506	2,805	2,805	—418	3,516	83
Foreign corporations with current earnings and profits deficit before taxes	120	198	989,993	861,984	—85,004	—	—	4,619	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	102	156	33,631	—	—	—	—	(2)	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Asia—Continued									
Other Asia—Continued									
Hong Kong									
All foreign corporations	**125**	**198**	**1,761,030**	**1,382,103**	**191,139**	**197,830**	**21,726**	**103,845**	**91,983**
Foreign corporations with current earnings and profits (+) before taxes									
Total	89	126	1,525,383	1,245,048	197,830	197,830	21,726	103,333	91,983
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	67	89	1,138,835	973,840	159,026	159,026	21,879	92,267	81,233
Under 10 percent	17	20	217,172	187,465	64,011	64,011	3,169	52,887	48,425
10 under 20 percent	42	52	612,510	538,125	78,092	78,092	11,037	38,916	32,644
20 under 30 percent	4	4	18,050	19,043	2,365	2,365	589	114	114
30 under 40 percent	5	5	245,939	23,151	1,635	1,635	552	350	50
40 under 45 percent	—	—	—	—	—	—	—	—	—
45 under 50 percent	3	3	35,247	189,333	9,078	9,078	4,406	—	—
50 under 60 percent	*5	*5	*9,917	*16,723	*3,846	*3,846	*2,125	—	—
60 under 80 percent	—	—	—	—	—	—	—	—	—
80 under 100 percent	*	*	*	*	*	*	*	—	—
100 percent or more	*	*	*	*	*	*	*	—	—
With no foreign income taxes	*30	*37	*386,548	*271,207	*38,804	*38,804	*—153	11,066	10,750
With foreign income taxes (-)	*	*	*	*	*	*	*	—	—
Foreign corporations with current earnings and profits deficit before taxes	29	32	228,236	137,055	—6,691	—	—	512	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	33	40	7,412	—	—	—	—	—	—
Japan (Including Okinawa and Ryukyu Islands)									
All foreign corporations	**124**	**191**	**3,137,949**	**5,435,980**	**430,278**	**458,654**	**198,804**	**147,617**	**119,598**
Foreign corporations with current earnings and profits (+) before taxes									
Total	94	129	2,983,360	5,295,375	458,654	458,654	198,804	147,537	119,598
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	88	120	2,954,908	5,256,464	458,047	458,047	199,047	144,082	119,598
Under 10 percent	6	6	11,576	66,200	7,803	7,803	442	—	—
10 under 20 percent	*7	*8	*969,471	*2,793,509	*70,019	*70,019	*10,702	*11,266	*9,456
20 under 30 percent	*	*	*	*	*	*	*	*	*
30 under 40 percent	18	20	88,486	87,750	8,281	8,281	3,064	1,750	1,728
40 under 45 percent	10	10	157,656	277,396	61,094	61,094	25,963	39,144	30,951
45 under 50 percent	13	13	793,268	727,594	170,809	170,809	78,654	52,716	48,704
50 under 60 percent	32	35	618,565	863,104	111,579	111,579	60,095	32,709	24,306
60 under 80 percent	15	17	220,533	348,470	23,126	23,126	15,447	5,350	3,743
80 under 100 percent	4	4	22,227	38,718	4,682	4,682	3,857	974	710
100 percent or more	6	7	73,124	53,722	656	656	822	174	—
With no foreign income taxes	*8	*9	*28,452	*38,911	*608	*608	*—243	*3,454	(2)
With foreign income taxes (-)	*	*	*	*	*	*	*	*	—
Foreign corporations with current earnings and profits deficit before taxes	39	47	148,650	140,604	—28,376	—	—	80	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	14	15	5,939	—	—	—	—	(2)	—
Philippines									
All foreign corporations	**89**	**136**	**1,104,876**	**1,421,509**	**134,003**	**135,705**	**44,481**	**34,638**	**26,575**
Foreign corporations with current earnings and profits (+) before taxes									
Total	74	102	1,027,945	1,379,349	135,705	135,705	44,481	34,346	26,575
With taxes (+) as a percent of current earnings and profits (+) before taxes									
Total	72	98	1,017,196	1,367,762	134,575	134,575	44,503	34,263	26,492
Under 10 percent	4	4	88,937	202,962	12,324	12,324	471	6,487	6,487
10 under 20 percent	6	6	64,682	53,562	1,657	1,657	293	2	2
20 under 30 percent	14	14	63,781	97,453	9,187	9,187	2,466	5,277	4,092
30 under 40 percent	44	55	552,629	844,965	92,552	92,552	32,239	17,545	12,582
40 under 45 percent	7	7	100,247	77,933	9,212	9,212	3,834	730	465
45 under 50 percent	4	4	38,699	47,923	1,499	1,499	701	301	301
50 under 60 percent	*7	*8	*108,221	*42,964	*8,144	*8,144	*4,499	3,921	2,563
60 under 80 percent	—	—	—	—	—	—	—	—	—
80 under 100 percent	*	*	*	*	*	*	*	—	—
100 percent or more	—	—	—	—	—	—	—	—	—
With no foreign income taxes	*4	*4	*10,749	*11,587	*1,130	*1,130	*—22	*83	*83
With foreign income taxes (-)	*	*	*	*	*	*	*	*	*
Foreign corporations with current earnings and profits deficit before taxes	13	14	76,530	42,160	—1,702	—	—	292	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	19	20	401	—	—	—	—	—	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Oceania, Total									
All foreign corporations	**275**	**1,314**	**9,822,353**	**10,580,132**	**728,358**	**782,961**	**301,929**	**237,961**	**161,047**
Foreign corporations with current earnings and profits (+) before taxes									
Total	211	745	7,952,570	9,317,674	782,961	782,961	301,929	223,344	160,949
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	186	595	6,982,012	8,792,288	735,773	735,773	302,075	214,265	153,958
Under 10 percent	30	42	588,620	250,120	52,259	52,259	1,618	27,720	22,127
10 under 20 percent	19	22	190,476	343,673	19,744	19,744	3,037	456	451
20 under 30 percent	32	41	858,017	938,052	67,068	67,068	16,912	8,965	7,614
30 under 40 percent	49	75	1,390,817	2,119,685	114,729	114,729	41,172	48,264	20,196
40 under 45 percent	64	97	1,187,720	1,840,184	173,718	173,718	75,106	39,640	35,097
45 under 50 percent	79	129	1,155,308	1,591,082	188,196	188,196	88,008	52,153	45,723
50 under 60 percent	59	98	569,965	727,739	78,053	78,053	42,073	18,382	16,193
60 under 80 percent	34	45	629,463	783,520	36,422	36,422	23,263	14,395	6,557
80 under 100 percent	15	23	75,505	53,476	1,977	1,977	1,732	—	—
100 percent or more	21	23	336,122	144,756	3,607	3,607	9,153	4,290	—
With no foreign income taxes	75	140	886,301	472,231	42,221	42,221	—	7,702	5,789
With foreign income taxes (-)	8	10	84,257	53,155	4,967	4,967	—146	1,377	1,202
Foreign corporations with current earnings and profits deficit before taxes	126	239	1,574,159	1,261,722	—54,603	—	—	14,035	98
Foreign corporations with no current earnings and profits (+) and (-) before taxes	116	330	295,624	735	—	—	—	582	—
Australia									
All foreign corporations	**266**	**1,090**	**8,875,452**	**9,524,813**	**655,671**	**705,992**	**273,342**	**221,237**	**146,536**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	205	625	7,237,502	8,333,075	705,992	705,992	273,342	206,793	146,438
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	180	501	6,318,613	7,848,590	662,943	662,943	273,467	198,997	140,644
Under 10 percent	28	39	487,767	241,661	47,662	47,662	1,545	24,720	19,127
10 under 20 percent	17	17	174,349	266,201	17,402	17,402	2,685	424	419
20 under 30 percent	23	28	746,230	754,156	60,511	60,511	15,327	8,400	7,115
30 under 40 percent	44	65	1,212,816	1,875,902	90,112	90,112	32,268	44,070	16,373
40 under 45 percent	51	70	1,104,307	1,667,455	157,965	157,965	68,153	36,923	32,571
45 under 50 percent	67	109	1,060,412	1,417,461	174,017	174,017	81,329	49,228	43,379
50 under 60 percent	55	90	550,965	699,821	74,696	74696	40,281	17,569	15,383
60 under 80 percent	*40	*64	*677,073	*807,901	*37,446	*37,446	*24,359	13,888	6,277
80 under 100 percent	*	*	*	*	*	*	*	—	—
100 percent or more	18	19	304,695	118,032	3,130	3,130	7,520	3,776	—
With no foreign income taxes	*71	*124	*918,889	*484,485	*43,049	*43,049	*—126	*7,796	*5,794
With foreign income taxes (-)	*	*	*	*	*	*	*	*	*
Foreign corporations with current earnings and profits deficit before taxes	111	205	1,542,784	1,191,004	—50,321	—	—	14,035	98
Foreign corporations with no current earnings and profits (+) and (-) before taxes	109	260	95,166	735	—	—	—	409	—
Puerto Rico and U.S. Possessions									
All foreign corporations	**99**	**285**	**2,038,782**	**3,063,604**	**109,638**	**138,340**	**19,908**	**13,658**	**2,200**
Foreign corporations with current earnings and profits (+) before taxes									
Total	72	170	1,817,699	2,924,550	138,340	138,340	19,908	13,475	2,200
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	57	143	1,693,649	2,823,251	130,398	130,398	19,908	13,374	2,098
Under 10 percent	12	13	1,100,711	2,307,596	75,863	75,863	4,033	555	555
10 under 20 percent	10	11	121,064	173,615	18,704	18,704	2,389	—	—
20 under 30 percent	19	26	52,188	33,647	6,151	6,151	1,706	—	—
30 under 40 percent	22	69	231,929	97,301	14,192	14,192	5,156	950	622
40 under 45 percent	16	19	151,302	197,405	14,750	14,750	6,268	11,869	921
45 under 50 percent	*3	*5	*36,455	*13,688	*740	*740	*356	—	—
50 under 60 percent	*	*	*	*	*	*	*	—	—
60 under 80 percent	*	*	*	*	*	*	*	*	*
80 under 100 percent	*	*	*	*	*	*	*	—	—
100 percent or more	*	*	*	*	*	*	*	—	—
With no foreign income taxes	19	27	124,050	101,299	7,941	7,941	—	102	102
With foreign income taxes (-)	—	—	—	—	—	—	—	—	—
Foreign corporations with current earnings and profits deficit before taxes	*59	*115	*221,083	139,053	—28,702	—	—	*183	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	*	*	*	—	—	—	—	*	—

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF $250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S. corporation returns[1]	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other Geographic Classifications (Combinations of countries shown above)									
Not Economically Less-Developed Countries									
All foreign corporations	**622**	**12,998**	**171,781,859**	**209,076,779**	**15,416,711**	**17,216,008**	**5,783,997**	**5,211,464**	**3,882,460**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	555	7,633	143,248,220	169,272,519	17,216,008	17,216,008	5,783,997	4,867,777	3,866,902
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	507	6,024	124,265,720	151,127,010	16,094,585	16,094,585	5,801,370	4,437,214	3,591,698
Under 10 percent	217	480	17,884,729	16,666,321	1,914,573	1,914,573	75,182	615,180	539,182
10 under 20 percent	219	452	10,017,766	15,393,394	1,253,310	1,253,310	181,874	461,763	361,352
20 under 30 percent	224	596	14,673,787	19,055,047	1,768,262	1,768,262	453,355	696,260	573,080
30 under 40 percent	292	907	17,891,789	23,339,198	3,062,278	3,062,278	1,114,755	734,350	659,680
40 under 45 percent	300	800	18,810,398	30,233,932	3,387,859	3,387,859	1,429,243	832,594	672,823
45 under 50 percent	310	891	12,425,188	15,488,558	1,755,342	1,755,342	830,866	334,957	288,078
50 under 60 percent	332	1,206	21,426,331	18,645,437	2,196,432	2,196,432	1,169,760	477,296	358,353
60 under 80 percent	184	374	6,227,334	7,437,613	694,684	694,684	468,107	221,372	137,277
80 under 100 percent	104	141	1,337,462	1,306,526	32,900	32,900	29,514	7,818	1,872
100 percent or more	114	177	3,570,936	3,560,985	28,945	28,945	48,713	55,623	—
With no foreign income taxes	362	1,498	16,816,566	16,383,274	965,888	965,888	—	306,188	221,039
With foreign income taxes (-)	74	111	2,165,933	1,762,235	155,535	155,535	—17,373	124,375	54,165
Foreign corporations with current earnings and profits deficit before taxes	478	2,665	27,648,494	39,801,841	—1,799,297	—	—	339,741	15,558
Foreign corporations with no current earnings and profits (+) and (-) before taxes	406	2,700	885,144	2,419	—	—	—	3,946	—
Economically Less-Developed Countries									
All foreign corporations	**535**	**6,097**	**56,505,942**	**72,150,566**	**5,534,069**	**6,275,978**	**1,808,197**	**1,742,160**	**1,235,294**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	465	3,705	48,288,261	60,395,136	6,275,978	6,275,978	1,808,197	1,678,976	1,235,284
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	398	2,707	35,144,825	38,571,731	5,193,609	5,193,609	1,809,904	1,359,417	1,033,094
Under 10 percent	185	357	9,645,756	9,901,586	1,361,222	1,361,222	36,358	633,376	463,667
10 under 20 percent	183	336	4,909,269	4,512,204	517,425	517,425	80,502	148,908	126,354
20 under 30 percent	226	514	7,296,657	7,486,463	766,020	766,020	190,279	180,138	164,390
30 under 40 percent	194	543	4,229,339	4,274,711	532,901	532,901	186,207	116,930	97,718
40 under 45 percent	142	278	2,587,320	3,222,589	394,095	394,095	168,665	92,854	71,401
45 under 50 percent	143	255	2,158,169	3,004,982	385,094	385,094	181,225	53,074	50,531
50 under 60 percent	120	194	1,649,590	1,575,020	222,616	222,616	121,934	41,575	33,398
60 under 80 percent	88	129	942,941	1,209,958	145,791	145,791	97,150	40,902	25,026
80 under 100 percent	35	49	995,241	2,340,372	862,550	862,550	739,019	40,297	609
100 percent or more	46	52	730,544	1,043,846	5,895	5,895	8,565	11,364	—
With no foreign income taxes	326	968	12,608,626	21,205,584	1,039,150	1,039,150	—	316,165	199,362
With foreign income taxes (-)	26	30	534,810	617,821	43,220	43,220	—1,707	3,394	2,828
Foreign corporations with current earnings and profits deficit before taxes	376	1,328	7,949,520	11,755,430	—741,909	—	—	58,190	10
Foreign corporations with no current earnings and profits (+) and (-) before taxes	306	1,064	268,162	—	—	—	—	4,995	—
OPEC Countries									
All foreign corporations	**223**	**623**	**4,162,023**	**4,148,685**	**1,038,572**	**1,061,420**	**668,454**	**137,671**	**98,881**
Foreign corporations with current earnings and profits (+) before taxes:									
Total	176	411	3,655,468	3,814,290	1,061,420	1,061,420	668,454	133,329	98,881
With taxes (+) as a percent of current earnings and profits (+) before taxes:									
Total	155	332	3,153,463	3,555,647	1,026,932	1,026,932	668,489	124,726	91,955
Under 10 percent	26	34	487,989	313,001	70,027	70,027	2,710	39,760	21,151
10 under 20 percent	49	57	221,768	277,776	15,111	15,111	2,320	5,208	4,149
20 under 30 percent	78	102	471,416	483,308	62,108	62,108	16,399	17,593	15,161
30 under 40 percent	51	67	477,981	458,864	73,970	73,970	26,027	20,389	17,973
40 under 45 percent	20	25	382,324	313,521	46,453	46,453	19,920	14,972	13,852
45 under 50 percent	13	15	284,866	421,576	51,477	51,477	24,076	16,407	16,372
50 under 60 percent	12	13	90,888	85,831	15,471	15,471	8,007	2,557	2,557
60 under 80 percent	7	7	150,398	272,004	5,514	5,514	3,706	7,811	741
80 under 100 percent	5	6	572,818	903,809	686,662	686,662	565,097	5	—
100 percent or more	6	6	13,015	25,956	139	139	228	25	—
With no foreign income taxes	60	76	492,850	244,503	33,906	33,906	—	8,603	6,926
With foreign income taxes (-)	3	3	9,156	14,140	583	583	—35	—	—
Foreign corporations with current earnings and profits deficit before taxes	78	110	450,137	334,395	—22,848	—	—	4,343	—
Foreign corporations with no current earnings and profits (+) and (-) before taxes	79	102	56,418	—	—	—	—	—	—

*Identifies (a) size classes for which data were deleted to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from another size class.

[1]Since most U.S. corporations have Controlled Foreign Corporations (CFC's) in more than one country and it is possible that within a particular geographic areas, a U.S. corporation has CFC's with more than one tax rate, the data in this column will not add to the totals.

[2]Less than $500.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

Table 15.—U.S. Corporation Returns With Total Assets of $250 Million or More With Controlled Foreign Corporations: Number and Selected Items, by Selected Industrial Division of the U.S. Corporation for Selected Years, 1968-1978

[Money amounts are in thousands of dollars]

Selected industrial division of U.S. corporation and selected year	Number of returns	Total assets	Receipts			Net income		Deficit	Foreign tax credit claimed		U.S. income tax after credits	Distributions to stockholders
			Total	Dividends received from foreign corporations		Number	Amount		Number	Amount		
				Number	Amount							
All Industries	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1968	364	572,950,784	410,672,787	279	1,709,901	342	33,701,658	307,954	305	2,566,187	n.a.	13,703,181
1972	530	1,133,602,863	672,801,333	388	3,965,897	463	41,135,297	1,836,581	408	4,302,517	n.a.	17,251,793
1974	666	1,584,591,313	1,123,827,040	469	6,775,203	542	62,855,025	2,793,169	476	9,119,685	14,795,862	21,294,358
1976(p)	752	1,767,111,208	1,311,370,793	527	6,693,773	651	81,097,581	2,868,625	529	9,785,886	21,373,635	26,951,636
1978(p)	751	2,272,971,930	1,524,384,038	501	6,995,204	674	94,383,083	3,198,526	540	11,117,107	24,872,213	33,991,616
Mining												
1968	9	5,250,495	2,432,839	9	65,690	9	309,111		8	84,269	n.a.	205,328
1972	16	10,521,097	5,249,985	10	48,837	10	242,867	138,391	10	48,518	n.a.	207,415
1974	24	16,849,196	9,137,612	15	95,407	20	1,213,519	113,003	19	239,540	219,643	281,304
1976(p)	28	32,311,395	19,005,978	15	74,722	23	2,195,474	90,712	15	553,000	349,817	457,452
1978(p)	30	45,925,938	24,436,873	13	62,304	23	2,842,990	274,473	17	933,507	241,555	731,072
Manufacturing												
1968	236	292,349,526	308,695,657	199	1,509,553	230	25,554,744	148,113	221	2,266,926	n.a.	10,068,723
1972	311	449,480,015	464,898,008	264	3,619,882	289	31,305,101	857,090	274	3,750,593	n.a.	12,099,953
1974	388	609,227,435	799,905,007	324	6,268,453	344	50,743,501	1,013,503	326	7,977,459	11,443,868	14,878,099
1976(p)	428	728,364,431	909,760,381	360	5,975,994	390	62,419,357	1,144,436	355	7,777,725	16,980,655	18,692,214
1978(p)	415	848,253,345	1,036,258,761	342	6,397,559	385	67,686,942	1,564,693	339	8,850,118	18,807,941	22,243,768
Transportation and Public Utilities												
1968	32	87,062,407	38,151,689	14	25,891	25	4,890,626	112,062	20	19,038	n.a.	2,198,044
1972	44	142,347,063	69,239,084	24	43,672	35	3,906,221	466,047	28	41,553	n.a.	2,886,103
1974	54	183,285,709	94,736,582	22	74,313	39	5,174,543	553,608	27	61,839	1,640,998	3,598,183
1976(p)	59	216,615,879	119,771,489	27	105,534	53	7,028,508	805,124	33	85,322	1,707,165	4,405,922
1978(p)	62	260,466,137	159,435,556	27	121,659	58	10,818,235	961,237	35	187,520	2,520,178	5,966,994
Wholesale and Retail Trade												
1968	23	20,465,623	37,599,047	12	76,055	20	1,296,370	16,609	13	86,723	n.a.	479,462
1972	32	37,193,252	66,655,699	16	171,027	25	1,833,288	144,661	21	154,265	n.a.	638,734
1974	47	57,900,852	114,165,076	23	189,748	36	1,771,071	350,807	26	250,573	504,405	669,560
1976(p)	53	60,472,956	143,089,219	30	370,773	42	3,691,675	220,488	33	615,027	980,171	707,702
1978(p)	57	71,525,946	151,934,199	30	148,029	49	3,788,088	174,055	43	150,113	1,285,898	1,151,287
Finance, Insurance, and Real Estate												
1968	48	160,512,816	20,331,041	36	19,076	46	1,373,662	17,886	34	84,236	n.a.	676,948
1972	105	483,235,363	60,493,232	64	68,203	89	3,538,393	147,606	68	299,712	n.a.	1,351,204
1974	118	698,464,096	91,231,099	65	88,961	79	3,389,325	656,414	59	528,391	847,005	1,711,582
1976(p)	144	705,224,270	97,183,177	73	97,655	109	4,650,777	556,693	71	645,084	1,091,305	2,451,354
1978(p)	150	1,017,052,908	128,270,211	71	218,436	129	7,810,571	178,580	86	919,560	1,571,047	3,481,488
Services												
1968	13	5,170,460	2,384,448	6	8,289	9	188,350	13,284	8	11,309	n.a.	41,869
1972	14	7,816,002	4,601,569	7	14,076	10	284,461	55,846	5	6,580	n.a.	51,157
1974	23	13,565,852	9,111,593	10	33,012	15	364,388	92,216	11	39,154	82,329	92,982
1976(p)	27	16,036,697	11,419,035	13	20,055	23	727,286	17,934	15	44,797	192,011	130,361
1978(p)	25	23,259,622	14,131,765	9	15,752	22	1,179,798	15,111	14	51,805	385,885	289,773

n.a. - Not available.

(p) - Preliminary data.

NOTE: The years shown are ones for which *Statistics of Income* data on U.S. corporations with total assets of $250 million or more with Controlled Foreign Corporations are available. Statistics for 1976 and 1978 are preliminary data and should be used with caution. Included in the totals but not in the detail shown above are U.S. corporations in agriculture and in construction. Changes in the law may affect comparability of the statistics. See Section 1, "Changes in Law."

Explanation of Terms

The following explanations include definitions and limitations of data items and of classifications used, as well as descriptions of adjustments made in processing the statistics shown in this report. These explanations are designed as an aid in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those in effect during the 1974 Income Year. In general, definitions presented in this section are not applicable to the 1976 or 1978 statistics to the extent that there were changes in the law. However, major law changes that affect the comparability of the data are briefly mentioned under the appropriate terms. (See Section 1, "Changes in Law.")

Accounting Periods

The accounting periods of both U.S. corporations and Controlled Foreign Corporations are discussed under "Accounting Periods" in Section 2. Returns with accounting periods that spanned less than 12 months are referred to as part-year returns and were filed, for the most part, by continuing corporations changing their accounting periods, new corporations in existence less than 12 months, merging corporations, and liquidating corporations. (See Section 2, figures I and J.)

Active Corporations

Active U.S. corporation returns were those showing any income or deduction items. They comprised the vast majority of the returns filed and were the basis for all financial statistics presented in this report for U.S. corporations.

In contrast, the Forms 2952 filed for both active and inactive Controlled Foreign Corporations were included in the statistics (see "Inactive Corporations"). In general, an active Controlled Foreign Corporation was one with current earnings and profits or a deficit in current earnings and profits for the year. Also included were foreign corporations without earnings and profits (or a deficit in earnings and profits), but which paid income taxes or which had at least one transaction indicating business activity in contrast to a transaction involving only passive investment activity. Transactions of Controlled Foreign Corporations regarded as indicative of business activity for the current year were all-inclusive except for dividends paid and amounts borrowed or loaned.

Amounts Borrowed (or Loaned) by Controlled Foreign Corporations

These transactions represented intercompany loan of funds between the Controlled Foreign Corporation and its U.S. parent corporation or the four other categories of related persons shown on Form 2952 (see "Related Persons of Controlled Foreign Corporations").

These loan transactions do not include indebtedness shown in the open book account representing receivables or payables arising in the ordinary course of trade or business of the corporation.

Business Receipts of Controlled Foreign Corporations

Business receipts were, in general, gross receipts or gross sales less returns and allowances reported in the income statements required to be filed by Controlled Foreign Corporations with their Form 2952. This amount was sometimes identified in the income statement as gross revenues from sales or operations, net sales, or gross operating revenue, without further explanation. However, whatever the term, the amount used for the statistics related to income before the deduction of costs of goods sold and before the deduction of operating expenses. Nevertheless, there were some instances where only gross profit was reported and business receipts could not be obtained because the cost of goods sold was not reported. In these cases, business receipts was regarded as unreported. (In the 1968 and 1972 statistics, gross profit was used when business receipts could not be obtained.)

In the finance, insurance, and real estate division, business receipts was generally the total income or receipts of the Controlled Foreign Corporation and may have been shown in the income statement as royalty, rental, commission, investment, or interest income or as insurance premiums.

Because the figure shown in the income statement was generally accepted as reported (since the income statement as a whole was not abstracted for the statistics), the definition of and the data shown are not completely comparable with U.S. business receipts.

Business Receipts of U.S. Corporations

Business receipts were, in general, the gross operating receipts of the corporation reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service corporations. The latter corporations included manufacturers that frequently rented products rather than sold them, such as automatic data processing equipment; lessors of public utility facilities such as docks, warehouses, and pipelines; and companies engaged in rental services, such as the rental of automobiles or clothing.

Some corporations treated sales taxes and excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, sales taxes and excise and related taxes were deducted on the tax return as part of the cost of sales and operations or were included in the separately itemized deduction for taxes paid. In any case, the receipts as reported by the taxpayer were included in the statistics (see also, "Cost of Sales and Operations of U.S. Corporations").

In the finance, insurance, and real estate division, business receipts included such banking items as fees,

commissions, trust department earnings, exchange collections, discounts, and service charges, when identified in schedules attached to the return. Business receipts also included interest which was not separately identified. (Interest, the principal operating income of banking and savings institutions, is shown separately in the statistics and is, therefore, excluded from business receipts.) Special statistical treatment was required for the few banking institutions which traded certain securities "on their own account" and which reported the purchase and sale of the securities as part of cost of sales and operations and business receipts, respectively. For the statistics, the amount paid by the banking institutions for these securities was excluded from the cost of sales and operations and a corresponding amount was excluded from business receipts.

Also in the finance, insurance, and real estate division, premium income of most insurance companies was also included in business receipts. However, certain mutual insurance companies with total receipts of less than $500,000 were not required to report premium income. Therefore, total business receipts for insurance carriers are slightly understated.

Generally, in the finance, insurance, and real estate division, income from investments, when identified in schedules attached to the return, was treated as investment income and thereby excluded from business receipts. Rent or cooperative apartment assessments reported by real estate operators, however, were accepted as business receipts.

Business receipts reported by stock and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operative builders, required special statistical treatment. For these operations, net profit or loss from sales of stock, commodities, or real estate, when identifiable, was excluded from business receipts. If the corporation reported both business receipts and cost of sales and operations without identifying the source, and the cost of sales and operations was 50 percent or more of the business receipts, the items were considered to include stock, commodity, or real estate transactions and only the net gain or loss was used for the statistics. Otherwise, business receipts for these companies were used as reported and included commissions and service fees.

In addition to the income types described above which were uniquely treated by law, by the tax return, or for the statistics, there were certain other kinds of income from sales and operations that are not reflected in business receipts. In general, this income was included as part of the much broader category, sales of property used in trade or business. These amounts were used in the computation of gain or loss from sales of capital assets or of other property. (See Section 3, table 2.)

Commissions Received (or Paid) by Controlled Foreign Corporations

Commissions received or paid were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They were the income or costs relating to services performed in connection with sales, purchases, collections, marketing, or other types of business transactions where the foreign corporation acted as an agent of another affiliate, usually the U.S. parent or subsidiary of the U.S. parent, or the affiliate acted as the agent of the foreign corporation.

The receiver of commissions did not obtain title to the goods being sold, but usually received a percentage of the sales price on executing the service contracted to be performed. Commissions for services were usually related to a transaction which involved merchandise and involved either the Controlled Foreign Corporation or its affiliate as the agent which received the commissions.

In some instances, license fees paid for the distribution rights to the sale of certain merchandise were reported as "Commissions paid."

Compensation Received (or Paid) for Certain Services by Controlled Foreign Corporations

Compensation received or paid was reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations").

Compensation received was the amount paid by a U.S. parent or its subsidiary (U.S. or foreign) for the flow of technological services from the foreign subsidiary. Compensation paid was the amount received for the reverse flow. The technological services included managerial, engineering, construction, scientific, marketing, advertising, and specialized business services.

Consolidated Returns

Consolidated returns were income tax returns which contained the combined financial data of two or more U.S. corporations meeting the following requirements: (1) a common parent corporation owned at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock which was limited and preferred as to dividends) of at least one member of the group, and (2) these same proportions of stock of each other member of the group were owned within the group.

The filing of a consolidated return for a parent corporation and its subsidiaries constituted an election of group reporting, which, with certain exceptions, had to be followed in subsequent years. The consolidated filing privilege could be granted to all affiliated U.S. corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies, (2) real estate investment trusts, (3) corporations deriving a large percentage of their gross income from sources within a U.S. possession (including Puerto Rico), (4) corporations designated tax-exempt under Code section 501, (5) China Trade Act corporations, and (6) Domestic International Sales Corporations (DISC's). Affiliated insurance companies were allowed to file a consolidated return if they were taxable under the same provisions of the Code; however, noninsurance companies with which they also may have been affiliated could not be included in the same return.

A consolidated return, filed by the common parent company, was treated as a unit, each statistical classification being determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis affect year-to-year comparability.

Constructive Taxable Income From Related Foreign Corporations

This represented the sum of (1) "Includable Income of Controlled Foreign Corporations," and (2) "Foreign Dividend Income Resulting from Foreign Taxes Deemed Paid," which was called the "Foreign dividend gross-up" in Schedule C - "Dividends" of the U.S. corporation's income tax return. Each of these items is discussed under separate headings in this section. (See Section 3, table 2.)

Controlled Foreign Corporations

For purposes of the statistics in this report, a Controlled Foreign Corporation was any foreign corporation for which a Form 2952 was required to be filed

by a U.S. corporation. Under Code section 6038, this form was to be filed for each corporation incorporated in a foreign country which was controlled by one U.S. shareholder for at least 30 consecutive days during the taxable year of the foreign corporation. Control of a foreign corporation was defined as direct or indirect ownership of stock possessing more than 50 percent of the voting power or representing more than 50 percent of the total value of all shares of stock of the foreign corporation. Indirect control of a foreign corporation extended without limit from the directly controlled (or first-tier) foreign corporation through succeeding tiers in a chain of control (see Section 1, "Controlled Foreign Corporations Studied").

A Controlled Foreign Corporation was defined differently for purposes of Subpart F of the Code. To determine which foreign corporations were considered Controlled Foreign Corporations whose undistributed earnings and profits could be subject to U.S. taxation through their U.S. shareholders as Subpart F income (see "Includable Income of Controlled Foreign Corporations"), more than 50 percent of the total voting power of all classes of stock entitled to vote of the foreign corporation had to be owned, directly or indirectly, by U.S. shareholders on any day of the taxable year of the foreign corporation. Moreover, when determining whether the foreign corporation was owned more than 50 percent by U.S. shareholders, only U.S. shareholders with a 10 percent or more direct or indirect ownership in the foreign corporation were considered. Only shareholders with a 10 percent or more ownership were subject to the provisions of Subpart F; shareholders owning less than 10 percent were taxed only on earnings and profits actually distributed to them by the foreign corporation.

In addition, there were the following special rules under Subpart F of the Code for determining whether a foreign corporation was a Controlled Foreign Corporation:

(1) For foreign corporations deriving income from the insurance of U.S. risks, the term Controlled Foreign Corporation included not only those defined above, but also any foreign corporation in which more than 25 percent of the total voting power of all classes of stock was owned, directly or indirectly, by U.S. shareholders and the gross amount of premiums attributable to the insurance of U.S. risks exceeded 75 percent of the gross amount of premiums from the insurance of all risks.

(2) The term Controlled Foreign Corporation did not include corporations created under the laws of Puerto Rico or a U.S. possession, if 80 percent or more of their gross income for the 3-year period immediately preceding the close of the taxable year (or part of the 3-year period if the corporation was less than 3 years old) was derived from within Puerto Rico or a U.S. possession and 50 percent or more of the gross income for that period was derived from the active conduct of certain trades or businesses within Puerto Rico or a U.S. possession.

Cost of Sales and Operations of U.S. Corporations

Cost of sales and operations generally included the direct costs incurred by the corporation in producing goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and certain operating expenses. Manufacturing corporations with taxable years beginning after September 18, 1973, were required to compute taxable income in accordance with the "full absorption" method of inventory costing as prescribed by the income tax regulations. Under full absorption costing, in general, indirect production costs as well as direct production costs were allocated to goods produced during the taxable year, whether included as costs of the taxable year or as inventory at the close of the year determined in accordance with the corporation's method of identifying goods in inventory. Thus, the statistics also include certain indirect production costs (such as repairs, maintenance, and utilities) reported by corporations as a cost of sales.

Operating expenses, considered part of the cost of goods sold, included sales taxes and excise and related taxes only if the corporation treated these taxes as part of the sales price of the product. When these taxes were identified in cost of goods sold schedules, they were excluded from the cost of goods sold. Similarly, operating expenses for depreciation, depletion, amortization, rent of buildings or real estate, advertising, contributions to pension plans, and contributions to employee benefit programs, whether direct or indirect costs in the case of corporations with manufacturing or production operations, were excluded when identified in cost of goods sold schedules.

The income or loss from sales of securities, commodities, or real estate by stock and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operative builders was transferred from business receipts, and the net profit or loss from these transactions included in net gain or loss from sales or exchanges of noncapital assets. Special statistical treatment was also required for the few banking institutions which traded certain securities "on their own account" and which reported the purchase and sale of the securities as part of cost of sales and operations and business receipts, respectively. For the statistics, the amount paid for these securities was excluded from cost of sales and operations and a corresponding amount was excluded from business receipts. Therefore, the cost of such sales was excluded from the statistics. (See Section 3, table 2.)

Current Earnings and Profits of Controlled Foreign Corporations

Current earnings and profits represented the difference between the total earnings and profits of foreign corporations at the end of the current year (before reduction by any dividends paid during the year) and the accumulated earnings and profits of corporations as of the beginning of the year. The latter amount was after reduction by dividend distributions made in prior years. Current earnings and profits thus represented the change in the total earnings and profits available for dividend distributions to stockholders. Although current earnings and profits is, by definition, an after-tax measure of profit, it is shown in this report both before taxes and after taxes. Net current earnings and profits are the summation of positive current earnings and profits and negative current earnings and profits (deficit in current earnings and profits) for corporations having either positive or negative current earnings and profits.

In those instances where the current earnings and profits in item 11(a) of the Form 2952 was missing, but the net income per books for these foreign corporations was available from the income statement required to be filed with the Form 2952, this figure was used in place of the missing earnings and profits data. To the extent that net income per books was different from current earnings and profits, which was generally required to be computed on the basis of section 964 of the Code, there is some inconsistency in the current earnings and profits statistics.

Code section 964 and the regulations thereunder provided that the earnings and profits of a foreign corporation for its taxable year were to be computed substantially the same as if the corporation were a U.S. corporation by:

(1) preparing an income statement from the books of account regularly maintained by the corporation for the purpose of accounting to its shareholders;

(2) making adjustments necessary to conform the statement to acceptable accounting standards;

(3) making further adjustments to conform the statement to U.S. tax concepts (e.g., those relating to depreciation and depletion);

(4) translating the amounts shown into U.S. dollars; and, then

(5) adjusting the resulting amount of net income or deficit shown to reflect any gain or loss on currency exchange.

No accounting or tax adjustment provided for in (2) and (3) above was required unless it was "material." Whether an adjustment was material depended on the facts and circumstances of the particular case, including the amount of the adjustment, its size relative to the general level of the corporation's total assets and annual net income or deficit per books of account, the consistency with which a particular accounting practice had been applied, and whether the item to which the adjustment related was of a recurring or a nonrecurring nature.

The following exception to these rules was provided by regulations under Code section 964: "If the books of account regularly maintained by a foreign corporation for the purpose of accounting to its shareholders are kept in U.S. dollars and in accordance with accounting principles generally accepted in the United States, and if it is so elected by or on behalf of such corporation, the earnings and profits shall be determined in every respect as if it were a domestic corporation." Once made, the election to use this method of computing earnings and profits was irrevocable.

The generally accepted U.S. accounting principles that applied in making accounting adjustments included the following:

(1) Clear reflection of income. Any accounting practice designed for purposes other than the clear reflection of income on a current basis of income and expense for the taxable year was not to be recognized. For example, adjustment would be required when provisions out of current income were made for arbitrary reserves, such as those for foreign currency devaluation, unrealized losses on securities, maintenance, contingencies, and similar items;

(2) Historical cost. All physical assets (including inventory when reflected at cost) had to be taken into account at historical cost, i.e., cost as of the time they were acquired, without regard to any appreciation or depreciation in value or in the relative value of the currency in which the costs were incurred. Depreciation, depletion, and amortization allowances were to be based on the historical cost of the underlying assets.

While Internal Revenue regulations defined historical cost and allowable depreciation methods for assets acquired in post-1962 years, there were no guidelines for determining the depreciation on assets acquired in years prior to 1963. However, the foreign corporation (or its controlling U.S. shareholders on its behalf) was allowed a choice of three methods of calculating depreciation on the historical cost of depreciable assets for this period. It could (1) choose to continue the method actually used if allowable under Code section 167, (2) adopt the straight-line method, or (3) adopt the same method of depreciation that the corporation adopted for its first post-1962 year.

Direct or Indirect Control of Controlled Foreign Corporations

Direct control indicated that a U.S. parent corporation owned more than 50 percent of the voting power of all classes of stock entitled to vote or more than 50 percent of the value of all shares of stock of a foreign corporation. Indirect control meant that the U.S. parent corporation controlled the foreign corporation through indirect ownership extending from a directly-controlled (or first-tier) Controlled Foreign Corporation through succeeding tiers in a chain of control (see discussion under "Form 2952"). However, direct ownership, used as a classifier in the tables in this report, refers to ownership of the foreign corporation by a U.S. corporation. Indirect ownership indicates that the foreign corporation is controlled by a foreign subsidiary of a U.S. corporation.

Distributions of Controlled Foreign Corporations

The distributions of Controlled Foreign Corporations consisted of dividends paid to shareholders of the corporation, capital gain distributions, and distributions paid out of capital (capital stock, paid-in capital, or capital surplus). Liquidating dividends could also be included; no attempt was made to exclude them. For the most part, the amounts of distributions were used as reported. Therefore, they are not completely comparable to the amount shown for distributions of U.S. corporations.

Distributions of Controlled Foreign Corporations were obtained from Form 2952: "Distributions out of current earnings and profits," item 11(c); "Other distributions," item 11(d) on the 1969 revision; and "Distributions out of accumulated earnings and profits," and "Other distributions," items 11(d) and 11(e), respectively, on the 1975 revision. The source of "Other distributions" was required to be reported on Form 2952 and based on this, data are shown for distributions out of accumulated earnings and profits and out of capital, and also for liquidating distributions and capital gain and other distributions. When these data were not reported on the Form 2952 itself, they were obtained from financial statements required to be filed with Form 2952.

It should be noted that, unlike the data shown in the tables for dividends paid by Controlled Foreign Corporations (see the discussion below under this term), the data for distributions of Controlled Foreign Corporations are not shown by type of related person to whom the distribution was made because this information was not reported on Form 2952 as it was in the case of dividends paid.

Distributions of U.S. Corporations to Stockholders Except in Own Stock

This item consisted of cash and other property, generally reported as part of the analysis of unappropriated retained earnings. Liquidating dividends, when identified, were excluded.

In those instances where a corporation reported only a single total for distributions to stockholders and did not identify this distribution as cash or stock or other property, the total was treated as a distribution to stockholders in cash and property other than in the company's own stock.

Regulated investment companies and real estate investment trusts could treat certain dividends paid after the close of their taxable year as distributions during the current taxable year. In a similar manner, for Small Business Corporations electing to be taxed through stockholders, distributions of money made within 2-1/2 months after the close of the taxable year were considered to be distributions of the corporation's undistributed taxable income of the preceding taxable year. Otherwise, the statistics do not include amounts taxed but not actually distributed to stockholders in the current year. Conversely, the statistics do include amounts taxed through stockholders in previous years, but which were not actually distributed until the current year.

For Domestic International Sales Corporations (DISC's), only amounts actually distributed (i.e., distributions that were made to meet the DISC qualification requirement under Code section 992, including "deficiency distributions" made after the close of the

taxable year to avoid disqualification as a DISC, or other actual distributions) were included in the statistics. Dividends which were not actually distributed, but rather deemed distributed under section 995, were excluded. (See Section 3, table 2.)

Dividends Paid by Controlled Foreign Corporations

Dividends paid by Controlled Foreign Corporations were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations").

It should be noted that while the data shown in the tables for distributions of Controlled Foreign Corporations include payments made to all shareholders of the corporation, both U.S. and foreign, the data for dividends paid by Controlled Foreign Corporations do not represent the total dividends paid. As mentioned above, statistics are provided only for payments to the U.S. parent corporation and to four other categories of related persons of the Controlled Foreign Corporation reported on Form 2952.

Dividends Received by Controlled Foreign Corporations

Dividends received by Controlled Foreign Corporations were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They usually represented a distribution of profits from a second- or lower-tier foreign corporation to its higher-tier foreign corporate parent. The foreign corporation receiving the dividends was generally either a holding company or an operating corporation which organized a subsidiary either in another country or in another activity in the same country.

Dividends Received by U.S. Corporations From DISC's (Domestic International Sales Corporations)

In general, the stockholders of a DISC were deemed to receive an annual dividend equal to one-half of the DISC's taxable income. This constructive distribution was fully taxable to the stockholders, even if the earnings were not actually distributed currently to them. Also included in this item were actual distributions out of accumulated DISC income of the current or prior year, i.e., out of DISC income which was not deemed to have been distributed.

U.S. income taxation was deferred on a portion of the DISC's taxable income which was not deemed distributed until one of the following events occurred: the income was actually distributed to the DISC's stockholders; a stockholder disposed of the DISC stock; the DISC was liquidated; or the election to be treated as a DISC was terminated or revoked.

U.S. corporations receiving DISC dividends were not permitted the intercorporate dividends received deduction, which was designed to alleviate multiple taxation of corporate earnings. Because the DISC itself was not subject to taxation, the dividends received deduction was not applicable.

Dividends deemed or actually paid by a DISC were treated as dividends from a foreign corporation to the extent that the dividends were attributable to certain export receipts of the DISC. Thus, stockholders could claim a foreign tax credit for any foreign taxes imposed directly on a DISC dividend. U.S. corporations that were DISC stockholders could also claim an indirect credit (for taxes they were deemed to have paid) for the foreign taxes paid by a DISC. As discussed under "Foreign Tax Credit Claimed," the credit limitation was computed separately (from all other foreign source income) with respect to the aggregate dividends received from all DISC's. (See Section 3, table 2.)

Dividends Received by U.S. Corporations From Foreign Corporations

Two measures of foreign dividends received by U.S. corporations are shown in this report. The first discussed below relates to the total dividends received from all foreign corporations reported in the dividend schedule of the corporation income tax return. The second pertains to the dividends paid by Controlled Foreign Corporations, reported in item 12 of Form 2952, and is discussed under that term in this section.

Dividends were paid from current- as well as prior-years' earnings and profits of companies incorporated in foreign countries.

Dividends from foreign corporations included:

(1) dividends, subject to the 85 percent deduction, received by U.S. corporations from those foreign corporations at least 50 percent or more of whose gross income was "effectively connected" with a business conducted in the United States,

(2) dividends, subject to the 100-percent deduction, received by U.S. corporations from wholly-owned foreign subsidiaries, all of whose gross income was "effectively connected" with the conduct of a U.S. trade or business, and

(3) any other foreign dividends, not subject to a deduction, which included--

(a) "minimum distributions" of Controlled Foreign Corporation profits under Subpart F of the Code (see also, "Includable Income of Controlled Foreign Corporations"),

(b) certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock, and

(c) foreign dividends received by Small Business Corporations electing to be taxed through shareholders.

Excluded from the statistics for dividends received from foreign corporations was the "gross-up" of foreign taxes paid or deemed paid on the profits from which the dividends of related (or first-tier) foreign corporations, i.e., foreign corporations in which a U.S. corporation directly owned 10 percent or more of the voting stock, incorporated in economically developed countries were distributed. This was done even though the "gross-up" was considered by law to be part of the dividends received. Also excluded was income only constructively received from foreign corporations controlled by U.S. stockholders, which was reported in the dividend schedule of the corporation income tax return as "Includable income of Controlled Foreign Corporations," along with the "gross-up" associated with this income. If these amounts were actually distributed at a later date, they were neither retaxed nor reported. (See Section 3, table 2.)

Earnings and Profits

See "Current Earnings and Profits of Controlled Foreign Corporations."

Economically Developed and Less-Developed Countries

In the tables presenting data on the geographic location of U.S. corporate operations abroad, the countries are not only grouped into subareas and areas, but also into categories based on the stage of their economic development. These groupings are "Not economically less-developed countries," i.e., economically developed countries, and "Economically less-developed countries." The "Sino-Soviet Bloc" countries were excluded from both categories.

Based on the provisions of Code section 955(c)(3) and Executive Order 11071, effective December 31, 1962, the following areas were designated as economically less-developed countries:

(1) all foreign countries (including trust territories) other than Australia, Austria, Belgium, Canada,

Denmark, France, Italy, Japan, Liechtenstein, Luxembourg, Monaco, Netherlands, New Zealand, Norway, San Marino, South Africa, Spain, Sweden, Switzerland, United Kingdom, West Germany, and any country within the "Sino-Soviet Bloc;"

(2) each overseas territory, department, province, and possesssion (other than Hong Kong) of any foreign country other than that of a country within the "Sino-Soviet Bloc;" and

(3) Puerto Rico and U.S. possessions.

As a result, the category "economically developed countries" included those listed in (1) above (excluding the "Sino-Soviet Bloc") and Hong Kong. However, it should be noted that while "Sino-Soviet Bloc" countries were not included in the statistics for economically developed countries, they were treated as such under the Code in determining whether or not a foreign corporation was an economically developed country corporation.

In general, beginning with 1976, the distinction between developed and less-developed countries was dropped. Prior to that time, certain tax advantages were available for operations in economically less-developed countries:

(1) Under Subpart F of the Code certain undistributed profits of Controlled Foreign Corporations were included in the gross income of U.S. corporations for tax purposes. As explained under "Includable Income of Controlled Foreign Corporations," the U.S. corporation's pro rata share of the Controlled Foreign Corporation's dividends, interest, and net gains from sales or exchanges of property attributable to qualified investments in economically less-developed countries was excluded from "foreign base company income," the major component of Subpart F income. This exclusion continued until such time as the investment was withdrawn from the economically less-developed country.

(2) The U.S. corporation electing to receive a "minimum distribution," by means of a dividend, of the profits from all of its Controlled Foreign Corporations (in order to avoid including Subpart F income in gross income) could elect to exclude the profits of all such foreign corporations which qualified as economically less-developed country corporations from the computation of the minimum distribution. There was one exception. The profits of an economically less-developed country corporation could not be excluded if the U.S. corporation had indirect control of an economically developed country corporation through ownership in the economically less-developed country corporation.

(3) When dividends were paid by an economically less-developed country corporation, the foreign taxes deemed paid with respect to these dividends (for which a foreign tax credit was claimed) were not added to the dividends (as the "Foreign dividend gross-up") and, therefore, did not increase U.S. taxable income as they did in the case of dividends paid by economically developed country corporations. However, the computation of foreign taxes deemed paid differed, depending on the status of the foreign corporation, with the effect of increasing the deemed paid credit for economically developed country corporations.

Incorporation in an economically less-developed country did not automatically qualify the foreign corporation as an economically less-developed country corporation. To qualify as an economically less-developed country corporation under Code section 955(c)(1) the foreign corporation (which did not necessarily have to be incorporated in an economically less-developed country) had to be engaged in the active conduct of a trade or business and:

(1) at least 80 percent of its gross income for the taxable year had to be derived from sources within economically less-developed countries; and

(2) at least 80 percent or more of the value of its assets on each day of the taxable year had to consist of property used in such trades or businesses and be located in economically less-developed countries. However, money, bank deposits, stock of other economically less-developed country corporations, and certain other types of property could be included as qualifying assets, even though they were not located in an economically less-developed country.

In addition, for foreign tax credit purposes, Code section 902(d) provided that a foreign corporation owning at least 10 percent of the voting stock of an economically less-developed country corporation was also itself considered to be an economically less-developed country corporation if it met both of the 80 percent tests specified above.

A shipping or aircraft company could qualify as an economically less-developed country corporation under Code section 955(c)(2) if:

(1) it derived at least 80 percent of its gross income for the taxable year: (a) from the use in foreign commerce of aircraft or vessels registered under the laws of an economically less-developed country, or the performance of services directly related to the use of such aircraft or vessels, or the sale or exchange of such aircraft or vessels; and (b) from dividends and interest received from foreign corporations which were themselves economically less-developed country corporations, in which the foreign corporation owned at least 10 percent of the voting stock, and gain from the sale or exchange of stock of such economically less-developed country corporations; and

(2) at least 80 percent of its assets on each day of the taxable year consisted of assets used, or held for use, for or in connection with the production of income described above in (1) and of property which was not considered "U.S. property," although located in the United States, because it was used in foreign commerce as described in Code section 956(b)(2).

Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid ("Foreign Dividend Gross-up")

This term applied to certain foreign taxes on the profits of related (or first-tier) foreign corporations, i.e., foreign corporations in which a U.S. corporation directly owned 10 percent or more of the voting stock, that did not qualify as less-developed country corporations (see "Economically Developed and Less-Developed Countries"). Section 78 of the Code provided that when dividends were distributed to a U.S. corporation from these foreign profits, the U.S. corporation was required to increase (or "gross-up") such dividends received by the amount of the foreign taxes deemed paid with respect to these dividends, if the U.S. corporation claimed a foreign tax credit for these taxes. Also, foreign taxes deemed paid with respect to includable income of Controlled Foreign Corporations that did not qualify as economically less-developed country corporations were used to "gross-up" this constructively received income and thus constituted a part of the foreign dividend income resulting from foreign taxes deemed paid.

Although the foreign taxes deemed paid, described above, were treated as dividend income for U.S. tax purposes, they are shown separately in the statistics as "Foreign dividend income resulting from foreign taxes deemed paid" and have been excluded from the statistics for foreign dividends and includable income of Controlled Foreign Corporations. (See Section 3, table 2.)

Foreign Income Taxes Paid by Controlled Foreign Corporations

These were the foreign income, war profits, and excess profits taxes paid or accrued by Controlled Foreign Corporations to foreign countries or U.S. possessions (including Puerto Rico) and to their

political subdivisions. When foreign corporations had business operations in a country different from the one in which they were incorporated or had other income such as dividends coming from sources in other countries (including the United States), taxes for such corporations included the taxes imposed by these other countries (including the United States) on the income coming from outside the country of incorporation.

Foreign income taxes paid by a Controlled Foreign Corporation did not include withholding taxes paid for stockholders to whom distributions were made. However, they did include taxes paid or accrued in lieu of the foreign country's regular income or profits taxes.

Foreign Tax Credit Claimed

Foreign tax credit claimed was based on Code sections 901-906, 960, 963(f), and (beginning with 1975) 907, and could only be applied by U.S. corporations against their combined normal tax and surtax (or alternative tax). The credit was allowed for income, war profits, and excess profits taxes paid, accrued, or deemed paid to foreign countries or U.S. possessions (including Puerto Rico).

In addition to most U.S. corporations, the credit could be claimed by foreign corporations engaged in trade or business in the United States for foreign taxes on income "effectively connected" with the foreign corporation's U.S. business. The credit was not allowed for Small Business Corporations electing to be taxed through stockholders, even when these corporations were taxed on certain capital gain income. Since Domestic International Sales Corporations (DISC's) themselves were not taxable, the foreign tax credit was not applicable; however, DISC stockholders could claim a credit for foreign taxes paid by a DISC and foreign taxes imposed on dividends paid by a DISC.

Whenever the foreign tax credit was taken, the alternative option, a business deduction from gross income for foreign taxes could not be taken in computing taxable income for U.S. tax purposes. Also, a business deduction could not be taken for excess taxes carried over from a year in which the foreign tax credit was claimed.

Under Code section 901, the computation of a U.S. corporation's foreign tax credit included foreign taxes paid or accrued by the U.S. corporation itself plus foreign taxes deemed to have been paid by it under Code sections 902 and 960. Foreign income taxes paid or accrued to a foreign country or U.S. possession on "foreign mineral income" from sources within the country or possession had to be reduced, for foreign tax credit purposes, to the extent that the foreign taxes (or, if smaller, the amount of U.S. tax that would have been computed on such income without the percentage depletion deduction) exceeded the U.S. income tax on such income.

Code section 902 provided that when dividends were received by a U.S. corporation from a related (or first-tier) foreign corporation, i.e., a foreign corporation in which the U.S. corporation directly owned 10 percent or more of the voting stock, the U.S. corporation was deemed to have paid a proportionate share of the foreign taxes paid (or accrued) or deemed paid by the related foreign corporation on the profits out of which the dividends were paid. The related (or first-tier) foreign corporation was, in turn, deemed to have paid foreign taxes paid or deemed paid associated with dividends received from a second-tier foreign corporation in which the related foreign corporation owned at least 10 percent of the voting stock, if the U.S. corporation had at least a 5 percent indirect voting-stock interest in the second-tier foreign corporation. Also, if the second-tier foreign corporation had at least a 10 percent voting-stock interest in a third-tier foreign corporation and the U.S. corporation had at least a 5 percent indirect voting-stock interest in the third-tier corporation, then the second-tier foreign corporation was deemed to have paid foreign taxes associated with dividends received from the third-tier foreign corporation. The taxes of fourth- and lower-tier foreign corporations were not eligible for the credit for foreign taxes deemed paid.

The U.S. corporation could, therefore, claim a credit for the foreign taxes of a related foreign corporation and of second- and third-tier foreign corporations in the same chain of ownership, as if the U.S. corporation itself had paid the foreign taxes. However, the credit for foreign taxes deemed paid did not apply until foreign dividends were paid out of the profits of the related foreign corporation to the U.S. corporation.

Different rules for computing foreign taxes deemed paid were prescribed depending on whether the related foreign corporation was an economically developed or an economically less-developed country corporation (see the discussion under "Economically Developed and Less-Developed Countries"). It was the status of the related (or first-tier) foreign corporation that determined the computation used for both the first-tier and lower-tier foreign corporations in the same chain of ownership.

To determine foreign taxes deemed paid, the dividends paid first had to be attributed to a particular year's profits. If the dividends were from the profits of more than 1 year, the taxes deemed paid had to be computed separately for each year. The results of each separate calculation were then aggregated to determine total foreign taxes deemed paid. In general, dividends paid in the first 60 days of any taxable year were deemed paid from the profits of the preceding taxable year. In all other cases dividends were deemed paid from the profits most recently earned. The dividends paid were attributed first to the extent of profits of the current year, and then to the profits of each prior year, in inverse order, to the extent that there were profits in those years.

Code section 960 provided special rules regarding the credit for foreign taxes deemed paid when undistributed profits of Controlled Foreign Corporations were only constructively received by a U.S. corporation. The credit was only allowed in regard to taxes on profits of first- and second-tier foreign corporations, and in addition, a second-tier foreign corporation was treated, for purposes of computing foreign taxes deemed paid, as if it were a first-tier foreign corporation.

Consequently, constructive income attributable to the profits of the second-tier foreign corporation did not pass through the related (or first-tier) foreign corporation as was the case when dividends were paid by second-tier foreign corporations. Also, while the ownership requirement of the U.S. corporation in the first-tier foreign corporation was at least 10 percent of the voting stock, in the case of the second-tier foreign corporation, the first-tier foreign corporation had to own at least 50 percent of the voting stock. Finally, special rules were provided for the computation of the foreign tax credit in the year of actual receipt in the form of dividends of the previously taxed profits of the Controlled Foreign Corporation.

The amount of foreign taxes which could actually be claimed as a credit in any one year was limited, so that the taxpayer was subject to the higher of the U.S. or foreign tax rate on taxable income from foreign sources. The ceiling on the foreign tax credit prevented the credit from reducing that portion of the U.S. tax attributable to income derived from within the United States. Prior to 1976, taxpayers were permitted to choose from two alternative limitation methods: (1) the per-country limitation and (2) the overall limitation. In general, taxpayers were required to use the overall limitation method beginning with 1976.

Under the per-country limitation, the tax credit was computed separately for each foreign country or U.S. possession (including Puerto Rico). The credit for foreign taxes paid to each country was limited to that proportion of U.S. income tax which taxable income from the country or possession bore to total taxable income.

Under the overall limitation, the amount of credit was computed based on the sum of foreign taxes paid to all foreign countries and U.S. possessions. The credit could not exceed the proportion of U.S. income tax which taxable income from all foreign sources bore to total taxable income.

Since the Code allowed Western Hemisphere Trade Corporations to take the foreign tax credit as well as the deduction, a Western Hemisphere Trade Corporation taking the deduction was able to take a foreign tax credit equal to its foreign taxes up to a maximum of its U.S. tax liability which, as explained under "Western Hemisphere Trade Corporation Deduction," was 34 percent of taxable income for 1974. Under Code section 1503 there was a special restriction for Western Hemisphere Trade Corporations included in a consolidated return on which both the Western Hemisphere Trade Corporation deduction and the foreign tax credit were taken, if the overall limitation was used. The portion of foreign taxes in excess of 34 percent, and up to and including 48 percent of foreign source taxable income of the Western Hemisphere Trade Corporation (computed without the Western Hemisphere Trade Corporation deduction) could not be used in computing the foreign tax credit in the current year or be carried over or carried back to other years for use in computing the credit for these years in the manner described below. This restriction was imposed so that the foreign taxes of Western Hemisphere Trade Corporations could not be used as a credit against the U.S. tax attributable to the other foreign income of the affiliated group included in the consolidated return. (Also, see discussion under "Western Hemisphere Trade Corporation Deduction.")

Generally, income of all types could be combined for purposes of computing the foreign tax credit. However, there were exceptions for certain interest income and for dividends received from Domestic International Sales Corporations ("DISC dividends"). The credit was computed separately under Code section 904 for the taxes on the certain interest income (generally investment interest, other than that derived from any transaction directly related to the active conduct of a trade or business or from a banking, financing, or similar business), using the per-country limitation, regardless of the limitation method used for the corporation's other foreign income. For DISC dividends, the foreign tax credit limitation was computed separately with respect to aggregate dividends received from all DISC's.

Some corporations were not permitted to claim the entire amount of their computed foreign tax credit because the income tax regulations under section 963(f) provided that, under certain circumstances, there had to be a partial deferral of the credit to a future year. The reason for this was that when the U.S. corporation elected to receive a "minimum distribution" from Controlled Foreign Corporations in order to exclude certain undistributed profits of these foreign corporations from its gross income, the foreign tax credit for taxes deemed paid with respect to these dividend distributions generally could not reduce the overall U.S. and foreign income tax liability on the dividends to less than 90 percent of the U.S. combined normal tax and surtax rates applied to the total pre-tax and pre-distribution foreign profits from which the dividends were paid.

Foreign taxes in excess of the limitation for any one year could be carried back, chronologically, to the 2 preceding years and then carried over, chronologically, to the 5 succeeding years to reduce U.S. income tax, subject to the foreign tax credit limitation of the years to which they were carried. Any excess foreign taxes remaining at the end of the carryover period could not be claimed.

The statistics, therefore, include available excess foreign taxes carried over from the 5 preceding years. However, because Statistics of Income is based on returns as originally filed, the amount of excess foreign taxes carried back from the 2 succeeding years for inclusion in a recomputed foreign tax credit for the year shown is not available. Therefore, the statistics for the credit for each year are necessarily incomplete. (See Section 3, tables 2 and 15.)

Form 2952

Form 2952, "Information Return with Respect to Controlled Foreign Corporations," was required to be filed for each foreign corporation controlled by a U.S. shareholder. A U.S. shareholder was considered to control any foreign corporation in which more than 50 percent of the total combined voting power of all classes of stock entitled to vote, or more than 50 percent of the total value of all shares of stock was owned by the shareholder, directly or indirectly, for 30 or more consecutive days during the annual accounting period of such foreign corporation. The information reported on Form 2952 covered the annual accounting period of the foreign corporation ending with or within the U.S. shareholder's accounting period.

A U.S. shareholder was "deemed" to control a second- or lower-tier foreign corporation if it controlled a first-tier foreign corporation which, in turn, controlled a second-tier foreign corporation, which, in turn, controlled a third-tier foreign corporation, and so forth down through the chain of control. For example, if U.S. corporation A owned more than 50 percent of the value of stock of foreign corporation B, which, in turn, owned more than 50 percent of the value of stock of foreign corporation C, and foreign corporation C owned more than 50 percent of the value of stock of foreign corporation D, then corporation A, the U.S. corporation, directly controlled foreign corporation B, and was deemed to control foreign corporations C and D, and accordingly was required to file a Form 2952 for each of corporations B, C, and D.

Geographic Classification: Area or Country

U.S. corporations controlling foreign corporations were required to report, on Form 2952, the foreign country or U.S. possession (including Puerto Rico) under whose laws the foreign corporation was incorporated and also the country of principal place of business. The grouping of the countries into areas and subareas in the tables was based on the classification of country designations used by the Department of Commerce in compiling U.S. foreign trade statistics.

The principal place of business was frequently outside the country of incorporation for businesses incorporated in "tax haven" countries, i.e., countries with low or no income taxes, as well as in countries with relatively low or no taxes on income from sources outside the country of incorporation. Controlled Foreign Corporations incorporated in such countries often also had subsidiaries incorporated in a different country.

For the statistics in this report, if no one principal place (country) of business could be determined for a particular foreign corporation because the Form 2952 showed countries in more than one geographic area (e.g., Latin America, Europe, Asia), a special category, "Multiple area activity" was added.

Foreign corporations which were engaged in high-seas operations such as worldwide tanker operations and marine transportation showed high-seas operations as their principal place (country) of business on Form

2952. A special category, "High seas activity," was added for these foreign corporations.

In addition to the geographic classification of the data by area, subarea, and country, the countries were grouped for the statistics into categories based on whether the country was designated by the Code as being economically developed or less-developed (see "Economically Developed and Less-Developed Countries"). Present also is a separate category for the members of the Organization of Petroleum Exporting Countries (OPEC). For 1974, the members of OPEC were:

Algeria	Libya
Ecuador	Nigeria
Indonesia	Qatar
Iran	Saudi Arabia
Iraq	United Arab Emirates
Kuwait	Venezuela

"Gross-up"

See "Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid."

Inactive Corporations

Inactive U.S. corporation returns were defined as those showing no item of income or deduction. Returns were filed by inactive U.S. corporations in accordance with the regulation that a U.S. corporation in existence during any portion of a taxable year had to file a return. Returns of inactive U.S. corporations were excluded from the statistics in this report.

However, the tables include both active and inactive Controlled Foreign Corporations. Approximately 3,800 inactive Controlled Foreign Corporations were included in the statistics in this report. An inactive Controlled Foreign Corporation was defined for the statistics as one which reported neither current earnings and profits (or a deficit in current earnings and profits) nor foreign income taxes paid and showed only those transactions which were indicative of passive investment activity rather than business activity. Transactions regarded as indicative of passive investment activity were dividends paid, and amounts borrowed or loaned.

Includable Income of Controlled Foreign Corporations

Under the Internal Revenue Code, U.S. stockholders of foreign corporations were generally not taxed on the profits of the foreign corporation until those profits were repatriated in the form of dividends. The major exception to this general rule was provided in "Subpart F--Controlled Foreign Corporations" (Code sections 951-964). Code section 951 provided that U.S. stockholders include in their gross income certain undistributed profits of foreign corporations controlled by U.S. stockholders (see "Controlled Foreign Corporations").

Includable income of Controlled Foreign Corporations consisted of:

(1) Subpart F income, defined below, except if a certain "minimum distribution" of the profits of the Controlled Foreign Corporations was made;

(2) any previously excluded Subpart F income which had been withdrawn from investment in qualified assets in economically less-developed countries;

(3) any increase in Controlled Foreign Corporation earnings invested in U.S. property; and

(4) any previously excluded Subpart F income withdrawn from Export Trade Corporation assets.

Subpart F income, which was defined in Code section 952, included the sum of:

(1) income attributable to premiums from insurance of U.S. risks received by foreign insurance companies that were Controlled Foreign Corporations, and

(2) "foreign base company income" which included:

(a) "foreign personal holding company income" (in contrast to business operating income, this was "passive" investment income, including interest, dividends, rents, and royalties, but with certain exceptions);

(b) "foreign base company sales income" (generally from sales of property produced in the United States or a foreign country by a manufacturer and sold through a related distributor organized in another country, which had lower tax rates, for use outside that country); and

(c) "foreign base company services income" (in general, income from services performed or furnished for a related person, which included corporations, outside the country of incorporation of the Controlled Foreign Corporation).

Income from qualified investments in economically less-developed countries or from certain sales of U.S. exports, and income derived from the use of aircraft or vessels in foreign commerce or related services was specifically excluded from "foreign base company income."

If the gross "foreign base company income" (before the above specified exclusions for income from economically less-developed countries and sales of U.S. exports) was less than 30 percent of the Controlled Foreign Corporation's gross income, it was not taken into account. If such income was over 70 percent of gross income, the Controlled Foreign Corporation's entire gross income (less specified exclusions and allowable deductions) was treated as "foreign base company income." If the percentage was between 30 and 70, only "foreign base company income" was taken into account.

In addition, "foreign base company income" did not include any item of income the Controlled Foreign Corporation received if it could be shown, with respect to such income, that the creation or organization of the Controlled Foreign Corporation did not have the effect of substantially reducing income or similar taxes.

Code section 956 provided for taxation to U.S. stockholders of the increase in earnings of Controlled Foreign Corporations invested in U.S. property. For this purpose, U.S. property generally included: tangible real property, such as buildings, or personal property, such as machinery or equipment, located in the United States; stock of a U.S. corporation; an obligation of a U.S. person; and any right to the use of intangible property (such as a patent or copyright, an invention, model, or design, whether or not patented, or a secret formula or process) acquired or developed by the Controlled Foreign Corporation for use in the United States.

Code section 963 provided that Subpart F income of a Controlled Foreign Corporation was not taxable to the U.S. corporate stockholder if the stockholder included the Controlled Foreign Corporation in a "minimum distribution" election and thus actually received, by means of a dividend, a minimum amount of the profits of the Controlled Foreign Corporation or the profits of a group or chain of foreign corporations in which the Controlled Foreign Corporation was included. The required minimum distribution included the foreign taxes deemed paid with respect to the dividend distribution (see "Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid").

The schedule of minimum distributions, provided in Code section 963, was designed to make the aggregate U.S. and foreign income taxes on the pre-tax profits of the Controlled Foreign Corporations included in the election equal to about 90 percent of the U.S. tax rate for a given tax year of the U.S. corporation.

Flexibility was allowed the U.S. corporation in qualifying for exemption from Subpart F taxation under the minimum distribution election by allowing the corporation to: (1) treat most foreign branches, which

had the attributes of separate businesses, as wholly-owned Controlled Foreign Corporations and to consider their profits to have been distributed to the U.S. corporation; (2) include second- or lower-tier foreign corporations (in a group or chain of foreign corporations) which were not Controlled Foreign Corporations; (3) exclude all economically less-developed country corporations from a group of Controlled Foreign Corporations under the U.S. corporation's "control," provided the corporation did not own stock of an economically developed country corporation indirectly through the economically less-developed country corporation; and (4) exclude any Controlled Foreign Corporation whose profits could not have been distributed because of currency restrictions.

Another relief provision, provided by Subpart G of the Code (sections 970-972), enabled the taxpayer to reduce Subpart F income on the basis of certain sales of U.S. exports of Controlled Foreign Corporations qualifying as "Export Trade Corporations." However, as a result of the Revenue Act of 1971, which established the Domestic International Sales Corporation (DISC), no Controlled Foreign Corporation could qualify as an Export Trade Corporation for any taxable year beginning after October 31, 1971, unless it qualified for a taxable year beginning before this date. Then, if a corporation failed to qualify as an Export Trade Corporation for a period of any 3 consecutive taxable years beginning after October 31, 1971, it could not qualify for any taxable year beginning after such period.

Code section 960 provided special rules regarding the credit for foreign taxes deemed paid on includable income of Controlled Foreign Corporations (see "Foreign Tax Credit Claimed"). (See Section 3, table 2.)

Income Subject to U.S. Tax

The Code provided several tax bases for different types of U.S. corporations. For purposes of this report, they included the "taxable income" base, defined by Code section 63, used by the majority of corporations and to which the regular normal tax and surtax rates applied; a variation of this base in combination with long-term capital gain when the lower capital gains rate was applicable; and the several tax bases applicable to insurance companies. All of these tax bases are included under this heading.

For most corporations, income subject to U.S. tax consisted of net income less certain additional deductions, described below as statutory special deductions, and was equal to the "taxable income" mentioned above. There were exceptions to this general rule because income subject to U.S. tax for some corporations, e.g., life insurance companies, was not derived from the amounts shown as net income.

Statutory special deductions included the deductions taken for: (1) "net operating losses" of prior years, (2) intercorporate dividends received, and (3) dividends paid on certain preferred stock of public utilities. Also included was (4) the special deduction allowed Western Hemisphere Trade Corporations under Code section 922. (These deductions were in addition to the ordinary and necessary business deductions allowed by the Code and were, therefore, treated for the statistics as deductions from net income.)

The Western Hemisphere Trade Corporation deduction is the only statutory special deduction shown in this report (see "Western Hemisphere Trade Corporation Deduction").

Industrial Classification

Industrial divisions and groups were used as a basis for classifying tax return data according to the principal business activity of the corporation. Returns were classified in the industry which accounted for the largest portion of total receipts even though the return may have been for a company engaged in many business activities or may have been a consolidated return filed for an affiliated group of corporations.

Year-to-year changes in the classification of specific corporations could have resulted from mergers and other changes in organization or from filing consolidated returns as well as from a change in the principal source of total receipts.

The industries used in the report generally conform with the Enterprise Standard Industrial Classification, authorized by the Statistical Policy Division, Office of Information and Regulatory Affairs, in the Office of Management and Budget. The structure of the classification follows closely along the lines of the Standard Industrial Classification, which was designed as a means of classifying separate establishments rather than the companies of which these establishments were a part. As in prior years, some departures from this classification system were made for Statistics of Income for the finance industries in order to reflect particular provisions of the Internal Revenue Code.

Several changes in the definitions of the industry groups did occur in comparison to those used for the international income and tax statistics for 1968-1972 as a result of revisions of the Standard Industrial Classification and Enterprise Standard Industrial Classification system. There were, however, no significant breaks in comparability between the data shown in this report and those from prior years. A detailed comparison of the industry grouping as a result of these revisions is presented in Statistics of Income—1973, Corporation Income Tax Returns.

In the tables, the data are classified by the industrial activity of both the U.S. parent corporation and the Controlled Foreign Corporation. The industrial classification of the Controlled Foreign Corporation was based on the description of the principal business activity reported on the Form 2952.

Although sufficient information was generally available to classify U.S. corporations by the industry accounting for the largest portion of total receipts, information permitting such classification was less adequate for Controlled Foreign Corporations. Of the approximately 15,000 active Controlled Foreign Corporations included in this report, about 350 were classified as "Nature of business not allocable" because there was insufficient information on the Form 2952 regarding the industrial activity of the foreign corporation. None of the U.S. parent corporations were classified in this industry category. In addition, in some instances the industry description on the Form 2952 was not adequate to determine in which major industry within an industrial division the foreign corporation should have been classified and this resulted in an overstatement of the "Other" categories within the respective industrial divisions.

Interest Paid by U.S. Corporations

These amounts were deductible as ordinary and necessary business expenses and included interest paid by corporations on business indebtedness. Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483. For banking and savings institutions the amounts also included interest paid on deposits and withdrawable shares. (See Section 3, table 2.)

Interest Received by U.S. Corporations on Other Than Government Obligations

This interest consisted of amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium. For installment

sales, interest received included amounts stated in the contract and certain unstated amounts of interest, as provided in Code section 483. (See Section 3, table 2.)

Interest Received (or Paid) by Controlled Foreign Corporations

Interest received or paid was reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). These transactions represented the charge for provision of working capital needs in the case of short-term loans or the return on an investment of loaned capital in the case of long-term loans.

Investment Credit

Investment credit was the reduction, after limitations, of income tax allowed U.S. corporations based on their investment in certain depreciable property (chiefly machinery and equipment) with a useful life of a least 3 years and, for the most part, used within the United States. Such property could not be disposed of or cease to be qualifying property prior to the end of the useful life used as the basis for the credit. Otherwise, the credit already taken had to be repaid as an additional tax for the year in which the disposition occurred.

In general, the investment credit before limitations was equal to 7 percent of "qualified investment" (4 percent in the case of "public utility property"), an amount derived from the cost of the property and designed to give weight to investments in longer-lived assets. The credit claimed could equal the U.S. income tax available for investment credit, i.e., income tax (excluding tax from recomputing prior year investment and work incentive (WIN) credits and additional tax for tax preferences) less foreign tax credit. However, the investment credit was limited to $25,000 plus 50 percent of the excess over $25,000. Certain limitations were applicable to special classes or kinds of corporations and for used property. Amounts in excess of these limitations could be carried to other years to be claimed as a credit.

In general, tax reforms in 1975 and 1976 increased the rate of the investment credit before limitations to 10 percent for all taxpayers (including certain public utilties) through 1980, and the limitation on the investment credit was increased to $100,000. (See Section 3, table 2.)

Net Income (or Deficit)

This was the difference between gross taxable receipts and the ordinary and necessary business deductions allowed by the Code. Gross taxable receipts included, not only actual receipts, but also certain "constructive" receipts (see "Includable Income of Controlled Foreign Corporations" and "Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid").

The statistics for net income are generally larger than the amounts shown for income subject to U.S. tax. The principal reason for this is that certain statutory special (nonbusiness) deductions (mentioned under "Income Subject to U.S. Tax") from net income were allowed most corporations in computing their income subject to U.S. tax. Also, the net income of Small Business Corporations is included in the statistics for net income while only certain long-term capital gains which were taxable to these corporations are included in the statistics for income subject to U.S. tax. Moreover, the net income of life and mutual nonlife insurance companies was not related to income subject to U.S. tax in the same manner that it was for most corporations.

Premiums Received by Controlled Foreign Corporations for Insurance or Reinsurance

Insurance premiums received were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They were the amortized costs of a contract to reimburse the beneficiary in the event of a business loss.

Purchases of Tangible Property by Controlled Foreign Corporations

The purchases of tangible property (other than stock in trade) were reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They involved the transfer of fixed assets or other personal property from the U.S. parent corporation and other related U.S. entities to the Controlled Foreign Corporation. Transactions between foreign subsidiaries were not included in the data.

Related Persons of Controlled Foreign Corporations

Four categories of related persons of Controlled Foreign Corporations were shown on the 1969 revision of Form 2952. Transactions between Controlled Foreign Corporations and these four categories of related persons are included in the tables in this report. They are the U.S. person (a corporation for purposes of this report) filing the return; any corporation controlled by the U.S. person (i.e., the U.S. parent corporation) filing the return; 10-percent-or-more U.S. shareholders of the Controlled Foreign Corporation (other than the controlling shareholder); and 10-percent-or-more U.S. shareholders of the U.S. corporation filing the return. The 1975 revision of Form 2952 separated the category "any corporation controlled by the U.S. person filing the return" into two separate categories. These categories were "any domestic corporation controlled by the U.S. person filing the return" and "any foreign corporation controlled by the U.S. person filing the return." However, since relatively few U.S. corporations filed the 1975 revision of Form 2952, these two categories were combined to show detail as reported on the 1969 revision. Both revisions of Form 2952 excluded transactions with foreign shareholders (other than foreign corporations controlled by the U.S. person filing the return) of the Controlled Foreign Corporation. (See Section 3, tables 2 and 7.)

Rents Received by U.S. Corporations

Rents were the gross amounts received for the use or occupancy of property. Depreciation, repairs, interest paid, taxes, and other expenses which were related to rents were not deducted directly from the rental income, but were reported among the various itemized business deductions from total receipts. For manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in "Business Receipts." (See Section 3, table 2.)

Royalties Received by U.S. Corporations

Royalties were payments received, generally on an agreed percentage basis, for the use of property rights. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. The amount reported was the gross amount received. Expenses relating to royalties, depletion or taxes, for example, were not deducted directly from the income, but were reported among the various itemized business deductions from total gross income.

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the more favorable capital gains rate. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss. (See Section 3, table 2.)

Rents and Royalties Received (or Paid) by Controlled Foreign Corporations

Rents and royalties received or paid were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). Rents comprised compensation for the use of land, buildings, equipment, and other personal property.

Royalty receipts or payments generally represented compensation for the use of property based on an agreed portion of the income arising from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells.

Sales (or Purchases) of Property Rights by Controlled Foreign Corporations

Sales or purchases of property rights were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They involved the sale or purchase of rights to patents, trademarks, secret formulas, goodwill, copyrights, and similar intangible property.

Unlike the sale or purchase of stock in trade in the ordinary course of business, the sale or purchase of property rights between the Controlled Foreign Corporation and another foreign subsidiary was reported.

Sales (or Purchases) of Stock in Trade by Controlled Foreign Corporations

Sales or purchases of stock in trade (except in the ordinary course of business where neither party to the transaction was a U.S. person) were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). This item primarily covered the sales and purchases of merchandise in the ordinary course of a trade or business. License fees for distribution of personal property could also be included in this item. Transactions involving sales or purchases of stock in trade in the ordinary course of business between foreign subsidiaries were not included in the data.

Total Assets of Controlled Foreign Corporations

Data on total assets were obtained from the end-of-year balance sheets required to be filed with the Form 2952. The total assets of Controlled Foreign Corporations were net after the reduction for the reserves discussed below for total assets of U.S. corporations. Likewise, when the reserves were reported as liabilities, they were subtracted from the total assets figure reported.

In some instances, balance sheets were not filed or the U.S. corporation filed a consolidated balance sheet for all or some of its Controlled Foreign Corporations without providing enough information to obtain the total assets separately for each of the foreign corporations. Where the total assets figures were not obtained as a result of the field follow-up, no attempt was made to estimate the foreign corporation's total assets as was done for U.S. corporations (see "Zero Assets of Controlled Foreign Corporations").

Total Assets of U.S. Corporations

Total assets were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they were related and total assets were adjusted accordingly.

Asset estimates for the few returns of corporations that failed to provide balance sheet information were obtained from other schedules on the return form; from reference books; and from the relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group.

Total Deductions of U.S. Corporations

As derived for the statistics, total deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and (3) net loss from sales of noncapital assets. (See Section 3, table 2.)

Total Receipts of U.S. Corporations

This computed amount was derived for the statistics as follows:

Included items—(1) Gross taxable receipts (before deduction of cost of sales and operations and net losses from sales of noncapital assets), and (2) Nontaxable interest received from State and local Government obligations.

Excluded items—(1) Other nontaxable income recognized by the corporation and (2) Certain taxable income from related foreign corporations only constructively received. (See Section 3, tables 2 and 15.)

Transactions of Controlled Foreign Corporations

Transactions of Controlled Foreign Corporations with five categories of related persons were reported in item 12, lines a-r, of Form 2952 revised January 1975. However, as discussed under "Related Persons of Controlled Foreign Corporations," most of the U.S. corporations included in this study filed the 1969 revision of Form 2952 which showed only four categories of related persons. The transactions included commissions, rents, royalties, dividends, and interest received from, or paid to, related persons of the Controlled Foreign Corporation. Also included were amounts borrowed or loaned; compensation received or paid for the rendition of technical, managerial, engineering, construction, scientific or similar services; sales or purchases of stock in trade (except in the ordinary course of business where neither party to the transaction was a U.S. person); and sales or purchases of property rights, such as patents, trademarks, or secret formulas. (Each of these transactions is described under a separate heading in this section.)

Premiums received from related persons for insurance or reinsurance did not have a corresponding payment-to-related-persons transaction and purchases of tangible property other than stock in trade (except where neither party to the transaction was a U.S. person) did not have a corresponding sales-to-related-persons transaction. Finally, some foreign corporations reported transactions which did not fall into these cate-

gories or which were not clearly labelled. All such transactions were grouped into receipts and payments "Not allocable." However, the "Not allocable" category accounted for a negligible amount of both total receipts and total payments.

The total transactions reported on the Form 2952 could not be used for balance of payments purposes because not all transactions were covered and also because they were limited to those between the Controlled Foreign Corporation and the categories of related persons reported on Form 2952. Consequently, they did not represent the total flow of funds between U.S. entities and foreign corporations. In addition, transactions shown under the column heading "Any corporation controlled by the U.S. corporation filing return" on the 1969 revision of Form 2952 could have been with either a foreign or a U.S. subsidiary of the U.S. corporation.

It should also be noted that a U.S. corporation reporting transactions of a Controlled Foreign Corporation with a U.S. subsidiary included in its consolidated return, may have reported the transactions on the Form 2952 in either the column "U.S. corporation filing the return" or "Any domestic corporation controlled by the U.S. corporation filing return." However, in most instances, all transactions of an affiliated group filing a consolidated return were considered to be with the U.S. parent corporation and were reported in this manner on the Form 2952.

For these statistics, if the taxpayer reported a negative amount for a transaction (other than insurance premiums received and purchases of tangible property), the negative amount was made positive and placed in the corresponding receipt or payment transaction. For example, a negative amount reported in rents and royalties received was made positive and placed in rents and royalties paid. If a negative amount was reported in one of those excluded transactions mentioned above, it was made positive and placed in receipt or payment not allocable. There was no clear explanation for a taxpayer's reporting a negative transaction, but to simplify processing the switch was made.

U.S. Income Tax Before Credits

U.S. income tax before credits was the gross amount of income tax liability before deducting the foreign tax, investment, and work incentive (WIN) credits.

The basic income tax for most corporations consisted of:

(1) a normal tax of 22 percent on total taxable income plus a surtax of 26 percent on total taxable income in excess of $25,000 for corporations with 1974 accounting periods ended in 1974 (for purposes of this report, July 1974 through December 1974);

(2) for corporations with 1974 accounting periods extending into 1975 (ended January 1975 through June 1975, for this report), the Tax Reduction Act of 1975 required a proration of tax since, for 1975, the normal tax rate was reduced from 22 percent to 20 percent for the first $25,000 of taxable income. For taxable income in excess of $25,000, the normal tax rate remained at 22 percent. Also, the surtax exemption was increased from $25,000 to $50,000, thereby decreasing the amount of income subject to the 48 percent tax rate by $25,000. The proration was computed as follows: first, the income tax was computed with a $25,000 surtax exemption and second, with a $50,000 surtax exemption. The normal tax rate was 20 percent of the first $25,000 of taxable income and 22 percent of taxable income in excess of $25,000. Then the two taxes were prorated according to the number of days in the taxable year before and after the December 31, 1974, effective date of the law change;

(3) in lieu of the normal tax and surtax on total taxable income, an alternative tax was allowed, whereby the excess of net long-term capital gain over net short-term capital loss was taxed at the capital gains rate while the balance of income was taxed at the normal tax and surtax rates. This method of computing income tax was not available to regulated investment companies and real estate investment trusts. The alternative capital gains rate was 30 percent in most cases. Under certain conditions, though, it was 25 percent.

In addition to the preceding, the statistics for income tax also included:

(1) an additional tax for "tax preferences" as defined in Code section 56 ("minimum tax"),

(2) the tax from recomputing a prior-year investment credit,

(3) the tax from recomputing a prior-year work incentive (WIN) credit,

(4) the 30 percent tax on certain long-term capital gains of Small Business Corporations electing to be taxed through their stockholders, and

(5) the 30 percent tax on undistributed net long-term capital gain (reduced by net short-term capital loss), and the normal tax and surtax on the balance of undistributed income of regulated investment companies and real estate investment trusts.

Statistics for income tax do not reflect the Personal Holding Company tax nor do they reflect any adjustments to the tax liability such as those resulting from:

(1) recomputation of taxable income to reflect the carryback of net operating losses and certain capital losses for future years,

(2) reduction of income tax by work incentive (WIN), investment, and foreign tax credits recomputed to take account of the carryback of unused investment and WIN credits and foreign taxes of certain future years,

(3) audit examinations and other enforcement activities, and

(4) uncollectible taxes.

The statistics, therefore, differ somewhat from the actual income tax collections and the final income tax liability of corporations for Income Year 1974. (See Section 3, table 2.)

Western Hemisphere Trade Corporation Deduction

This special deduction was allowed certain U.S. corporations which qualified under section 921 of the Code. To qualify for the deduction, a U.S. corporation must have: (1) conducted all of its business, other than incidental purchases, in the Western Hemisphere (including the United States); (2) derived at least 95 percent of its gross income from sources outside the United States during the 3-year period ending with its current taxable year; and (3) derived at least 90 percent of its gross income from the active conduct of a trade or business during the same 3-year period. Because the Western Hemisphere Trade Corporation deduction was in addition to the ordinary and necessary business deductions allowed under the Code, it is not reflected in net income and, instead, is treated for the statistics as a deduction from net income in arriving at the tax base, income subject to U.S. tax.

The deduction was allowed under Code section 922. It was equal to taxable income (computed without regard to the deduction, i.e., net income minus the statutory special deductions for net operating losses and for intercorporate dividends received and for dividends paid on certain public utility stock) multiplied by a fraction having a numerator of 14 percent and a denominator equal to the combined U.S. normal tax rate and surtax rate.

For 1974, the Western Hemisphere Trade Corporation deduction fraction equalled 14/48 or approximately 29 percent. Thus, taxable income computed for Western Hemisphere Trade Corporations claiming the special deduction was about 29 percent less than the taxable income computed for other domestic corporations. As a result, Western Hemisphere Trade Corporations were able to lower their effective tax rate from 48 to 34 per-

cent, a reduction of 14 percentage points. This 14 percentage point reduction was applicable to any year regardless of the statutory tax rate. For taxable years beginning after December 31, 1979, the provisions for the Western Hemisphere Trade Corporation deduction were repealed. The deduction was gradually phased out beginning in 1976. The numerator of the Western Hemisphere Trade Corporation deduction fraction decreased to 11 percent for 1976, 8 percent for 1977, 5 percent for 1978, and 2 percent for 1979. Because of this reduction, corporations that filed consolidated returns and which took both the Western Hemisphere Trade Corporation deduction and the foreign tax credit (using the overall limitation method) were subject to an additional restriction in taking the foreign tax credit according to Code section 1503 (see "Foreign Tax Credit Claimed"). (See Section 3, table 2.)

Zero Assets of Controlled Foreign Corporations

Controlled Foreign Corporations with zero assets comprised: (1) liquidating or dissolving foreign corporations which had disposed of all assets; (2) merging foreign corporations whose assets and liabilities were reported in the financial statements of the acquiring corporations; and (3) foreign corporations with assets not reported. This last category included foreign corporations whose Forms 2952 showed zero assets but provided no indication of liquidation or merger as well as foreign corporations for which balance sheet data were not provided (see "Total Assets of Controlled Foreign Corporations").

Section 5

Forms and Instructions

CONTENTS

Form 1120—U.S. Corporation Income Tax Returns,

1974, 156

Form 2952—Information Return with Respect to Controlled Foreign Corporations:

1969 Revision, 162
1975 Revision, 164

NOTE: Although a Form 2952 could also be filed with Forms 1120L, 1120M, 1120S, and Form 1120-DISC, only the Form 1120 is shown here. Copies of the other forms can be found in the regular annual series of Statistics of Income—Corporation Income Tax Returns, 1974.

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1974 or other taxable year beginning . 1974, ending . 19
(PLEASE TYPE OR PRINT)

1974

Check if a—
A Consolidated return ☐
B Personal Holding Co ☐
C Business Code No. (See page 7 of instructions)

Name

Number and street

City or town, State, and ZIP code

D Employer identification number

E County in which located

F Enter total assets from line 14, column (D), Schedule L (See instruction R) $

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

1 Gross receipts or gross sales. Less: Returns and allowances . . . 1
2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) . . . 2
3 Gross profit . . . 3
4 Dividends (Schedule C) . . . 4
5 Interest on obligations of the United States and U.S. instrumentalities . . . 5
6 Other interest . . . 6
7 Gross rents . . . 7
8 Gross royalties . . . 8
9 (a) Net capital gains (attach separate Schedule D) . . . 9(a)
(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797) . . . 9(b)
10 Other income (see instructions—attach schedule) . . . 10
11 TOTAL income—Add lines 3 through 10 . . . 11

DEDUCTIONS

12 Compensation of officers (Schedule E) . . . 12
13 Salaries and wages (not deducted elsewhere) . . . 13
14 Repairs (see instructions) . . . 14
15 Bad debts (Schedule F if reserve method is used) . . . 15
16 Rents . . . 16
17 Taxes (attach schedule) . . . 17
18 Interest . . . 18
19 Contributions (not over 5% of line 30 adjusted per instructions—attach schedule) . . . 19
20 Amortization (attach schedule) . . . 20
21 Depreciation (Schedule G) . . . 21
22 Depletion . . . 22
23 Advertising . . . 23
24 Pension, profit-sharing, etc. plans (see instructions) . . . 24
25 Employee benefit programs (see instructions) . . . 25
26 Other deductions (attach schedule) . . . 26
27 TOTAL deductions—Add lines 12 through 26 . . . 27
28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27) . . . 28
29 Less: (a) Net operating loss deduction (see instructions—attach schedule) . . . 29(a)
(b) Special deductions (Schedule I) . . . 29(b)
30 Taxable income (line 28 less line 29) . . . 30

TAX

31 TOTAL TAX (Schedule J) . . . 31
32 Credits: (a) Overpayment from 1973 allowed as a credit . . .
(b) 1974 estimated tax payments . . .
(c) Less refund of 1974 estimated tax applied for on Form 4466 . . . ( )
(d) Tax deposited with Form 7004 (attach copy) . . .
(e) Tax deposited with Form 7005 (attach copy) . . .
(f) Credit from regulated investment companies (attach Form 2439) . . .
(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136) . . .
33 TAX DUE (line 31 less line 32). See instruction G for depositary method of payment . . . 33
34 OVERPAYMENT (line 32 less line 31) . . . 34
35 Enter amount of line 34 you want: Credited to 1975 estimated tax ▶ Refunded ▶ 35

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here

Date Signature of officer Title

Date Signature of individual or firm preparing the return Preparer's address Emp. Ident. or Soc. Sec. No.

Form 1120 (1974) Page 2

Schedule A Cost of Goods Sold (See instruction 2)

1 Inventory at beginning of year . . .
2 Merchandise bought for manufacture or sale . . .
3 Salaries and wages . . .
4 Other costs (attach schedule) . . .
5 Total . . .
6 Less: Inventory at end of year . . .
7 Cost of goods sold—Enter on line 2, page 1 . . .

Method of inventory valuation . . .

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach an explanation.

Schedule C Dividends (See instruction 4)

1 Domestic corporations subject to 85% deduction . . .
2 Certain preferred stock of public utilities . . .
3 Foreign corporations subject to 85% deduction . . .
4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b)) . . .
5 Other dividends from foreign corporations . . .
6 Includable income from controlled foreign corporations under subpart F (attach Forms 3646) . . .
7 Foreign dividend gross-up (section 78) . . .
8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243 (a)(3)) . . .
9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b) . . .
10 Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d)) . . .
11 Other dividends . . .
12 Total—Enter here and on line 4, page 1 . . .

Schedule E Compensation of Officers (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned 5. Common	6. Preferred	7. Amount of compensation	8. Expense account allowances

Total compensation of officers—Enter here and on line 12, page 1 . . .

Schedule F Bad Debts—Reserve Method (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve 4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1969						
1970						
1971						
1972						
1973						
1974						

Schedule G Depreciation (See instructions for Schedule G)

Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Check box(es) if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System. See Publication 534.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5 Totals						

6 Less: Amount of depreciation claimed in Schedule A . . .
7 Balance—Enter here and on line 21, page 1 . . .

Form 1120 (1974) **Schedule I** Special Deductions Page 3

1 (a) 85% of line 1, Schedule C
(b) 60.208% of line 2, Schedule C
(c) 85% of line 3, Schedule C
(d) 100% of line 4, Schedule C
2 Total—See instructions for limitation
3 100% of line 8, Schedule C
4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation
5 Dividends paid on certain preferred stock of public utilities (see instructions)
6 Western Hemisphere trade corporations (see instructions)
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1

Schedule J Tax Computation (Fiscal year members of a controlled group electing section 1562, omit lines 1–4 and see Form 1120–FY.)

1 Taxable income (line 30, page 1)
2 Surtax exemption—Enter line 1 or $25,000, whichever is lesser. (Component members of a controlled group—see instructions and enter your surtax exemption or line 1, whichever is lesser.)
3 Line 1 less line 2
4 (a) 22% of line 1
(b) 26% of line 3
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2
5 Income tax (sum of line 4, or alternative tax from separate Schedule D, whichever is lesser)
6 (a) Foreign tax credit (attach Form 1118)
(b) Investment credit (attach Form 3468)
(c) Work incentive (WIN) credit (attach Form 4874)
7 Total of lines 6(a), (b), and (c)
8 Line 5 less line 7
9 Personal holding company tax (attach Schedule PH (Form 1120))
10 Tax from recomputing a prior year investment credit (attach Form 4255)
11 Tax from recomputing a prior year WIN credit (see instructions—attach computation)
12 Minimum tax on tax preference items (see instructions—attach Form 4626)
13 Total tax—Add lines 8 through 12. Enter here and on line 31, page 1

Schedule K Record of Form 503 Federal Tax Deposits (List deposits in order of date made—See instruction G)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

	Yes	No
G Date incorporated ►		
H (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
If "Yes," attach a schedule showing (a) name, address, and identifying number; (b) percentage owned; and (c) taxable income or (loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.		
(2) Did any individual, partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see section 267(c).)		
If "Yes": (a) Attach a schedule showing name, address, and identifying number. (b) Enter percentage owned ► (c) Was the owner of such voting stock a person other than a U.S. person?		
If "Yes," enter owner's country ► (See instruction T.)		
I Did you exclude income under section 931?		
J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951?		
If "Yes," enter the aggregate gross dollar amount billed during the year ►		
K Did you ever declare a stock dividend?		
L Did you claim a deduction for expenses connected with:		
(1) Entertainment facility (boat, resort, ranch, etc.)?		
(2) Living accommodations (except for employees on business)?		
(3) Employees' families at conventions or meetings?		
(4) Employee or family vacations not reported on Form W-2?		

	Yes	No
M Refer to page 7 of instructions and state the principal: Business activity		
Product or service		
N Were you a member of a controlled group subject to the provisions of: (1) Section 1561?		
(2) Section 1562?		
If answer to (1) or (2) is "Yes," check the type of relationship: (a) parent-subsidiary ☐ (b) brother-sister ☐ (c) combination of (a) and (b) ☐ (See section 1563.)		
If answer to (2) is "Yes," are you excluded from paying the 6% additional tax because section 1562(b)(1)(A) applies?		
O Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? If "Yes," attach Form 4683. (For definitions, see Form 4683.)		
P Were you a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.)		
If "Yes," attach Form 3646 for each such corporation.		
Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.		
R Taxable income or (loss) from line 30, page 1, Form 1120 for your taxable year beginning in: 1971 , 1972 , 1973		
S Did you file all required Forms 1087, 1096 and 1099?		

Form 1120 (1974) Page 4

Schedule L Balance Sheets

	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
ASSETS				
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity				

Schedule M-1 Reconciliation of Income Per Books With Income Per Return

1 Net income per books
2 Federal income tax
3 Excess of capital losses over capital gains
4 Taxable income not recorded on books this year (itemize)
5 Expenses recorded on books this year not deducted in this return (itemize)
(a) Depreciation $
(b) Depletion $
6 Total of lines 1 through 5
7 Income recorded on books this year not included in this return (itemize)
(a) Tax-exempt interest $
8 Deductions in this tax return not charged against book income this year (itemize)
(a) Depreciation $
(b) Depletion $
9 Total of lines 7 and 8
10 Income (line 28, page 1)—line 6 less 9

Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year
2 Net income per books
3 Other increases (itemize)
4 Total of lines 1, 2, and 3
5 Distributions: (a) Cash
(b) Stock
(c) Property
6 Other decreases (itemize)
7 Total of lines 5 and 6
8 Balance at end of year (line 4 less 7)

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1974 Department of the Treasury Internal Revenue Service

Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

General Instructions

A. Who must file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501

2. Real estate investment trusts defined in section 856.

3. Regulated investment companies defined in section 851.

4. Insurance companies described in section 831.

5. Certain political organizations described in Revenue Ruling 74–21, I.R.B. 1974–2, p. 6.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120L and 1120M—file Form 1120F

2. Life insurance companies (section 802)—file Form 1120L.

3. Mutual insurance companies (section 821)—file Form 1120M.

4. Exempt farmers' cooperatives (section 1381)—file Form 990–C.

5. Exempt organizations with unrelated trade or business income—file Form 990–T.

6. Small business corporations (section 1372(a))—file Form 1120S.

7. Domestic International Sales Corporations (section 992)—file Form 1120–DISC.

C. Where to file.—

If the corporation's principal business, office, or agency is located in	Use this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Corporations having their principal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) must file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

The separate income tax returns of a group of corporations located in several Service Center regions may be filed with the Service Center for the area in which the principal office of the managing corporation that keeps all the books and records is located.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month after the end of the taxable year.

You may request an automatic 3-month extension of time to file Form 1120 by filing Form 7004.

Form 7005 may be used to request an additional extension but only by corporations that have previously obtained an automatic 3-month extension by filing Form 7004.

E. Information returns and forms that may be required.—

1. Forms W–2 and W–3.—Employee's wage and tax statement; and transmittal of income and tax statements.

2. Form W–2P.—Statement for recipients of annuities, pensions or retired pay.

3. Forms 1087–DIV, INT, MED, MISC, and OID.—Nominees' Information returns for reporting dividends, interest, medical and health care payments, miscellaneous income, and original issue discount that were received as a nominee on behalf of another person.

4. Form 1096 and Schedule A (Form 1096).—Annual summary and transmittal of U.S information returns; and corporate report of nontaxable dividends.

5. Forms 966 and 1099L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

6. Forms 1099–DIV, INT, MED, MISC. OID. PATR, and R.—Information returns for reporting certain dividends, interest income, medical and health care payments, miscellaneous income payments, original issue discount, patronage dividends, and lump-sum distributions from profit-sharing and retirement plans.

7. Forms 3921, 3922, and 4067.—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

F. Period to be covered by 1974 return.—File the 1974 return for calendar year 1974 and fiscal years beginning in 1974 and ending in 1975. If the return is for a fiscal year, fill in the taxable year space on the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

G. Depositary method of tax payment.—The balance of the tax due (line 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month after the end of the taxable year.

Corporations must deposit all income tax payments, accompanied by Federal Tax Deposit Form 503, with an authorized commercial bank depositary or Federal Reserve bank. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue.

In Schedule K. list all Form 503 deposits that relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank.

Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Change in accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods.—Taxable Income must be computed using the method of accounting regularly used in keeping the corporation's books and records. In all cases, the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first obtaining consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax.—A corporation must make estimated tax payments if it can expect its estimated tax (income tax less credits less an estimated tax exemption) to be $40 or more.

For taxable years beginning in 1975, the estimated tax exemption is 40% of the lesser of (1) $5,500 or (2) total tax less credits. (Members of a controlled group of corporations must substitute 22% of their surtax exemption for the $5,500 mentioned above.)

Form 1120–W may be used as a worksheet to compute estimated tax.

If you overpaid estimated tax, you may apply on Form 4466 for a "quick refund" if the overpayment is (1) at least 10% of expected income tax liability AND (2) at least $500. This application must be made within 2½ months after the end of the taxable year and before you file your tax return.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach Form 1122.

File supporting schedules for each corporation included in the consolidated return. The schedules must be in columnar form and show, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. Also attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records. Any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases, taxable income must be reconciled in Schedule M–1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—You may use attachments if the lines on the form schedules are not sufficient. They must contain all the required information; must follow the format of the official schedules; and must be attached to the return in the same sequence as the schedules appear on the official form.

If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Enter your name and identifying number on all attachments exactly as shown on your preaddressed label.

O. Amended return.—Correct any error in a previously filed income tax return by filing Form 1120X, Form 843 (if a claim for refund), or an amended Form 1120. IRS prefers Form 1120X be used to expedite processing.

P. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and no gain or loss is recognized under section 351, the transferor and transferee must attach the Information required by section 1.351–3 of the regulations.

Q. Signature.—The return must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign.

A receiver, trustee, or assignee must sign any return he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

S. Corporations that liquidate within one calendar month under section 333.—Such corporations should attach a computation (following the format in Revenue Procedure 65–10, 1965–1, C.B. 738, as modified by Revenue Procedure 67–12, 1967–1, C.B. 589) of accumulated earnings and profits including all items of income and expense accrued up to the date the transfer of all property is completed.

T. U.S. person.—(See question H (2)(c), page 3, Form 1120.)—The term "U.S. person" means: (1) a citizen or resident of the United States, (2) a domestic partnership, (3) a domestic corporation, or (4) any estate or trust (other than a foreign estate or trust within the meaning of section 7701 (a)(31)). See section 1.6038–2(d) of the regulations for exception of certain residents of U.S. possessions.

Owner's country, for individuals, is their country of residence. For all others, it is the country where incorporated, organized, created, or administered.

U. Penalties.—

1. A corporation that fails to file its tax return by the prescribed due date including any extensions of time for filing may be subject to a penalty of 5% a month, up to a maximum of 25%, for each month the return is not filed (the penalty is imposed on the net amount due—section 6651(a)(1)).

2. A corporation that fails to pay the tax when due may be subject to a penalty of ½% a month or fraction of a month, up to a maximum of 25%, for each month the tax is not paid (the penalty is imposed on the net amount due—section 6651(a)(2)).

The above penalties will not be imposed if the corporation can show that the failure to file or to pay was due to reasonable cause and not to willful neglect.

These penalties are in addition to the 6% a year interest charge imposed on unpaid tax.

3. A corporation that fails to pay the proper estimated tax when due may be subject to an underpayment penalty of 6% a year for the period of underpayment (section 6655).

If you underpeid estimated tax end believe a panelty charge should not ba assassed. attach Form 2220.

Specific Instructions

(Numbarad to correspond witn the fine numbars on page 1 of tha raturn.)

Gross Income

1. Gross receipts.—Enter gross receipts or sales from all businass oparations except thosa raquired to be reported in linas 4 through 10. For reporting advanca payments and longtarm contracts, see sactlon 1.451–5 of the regulations.

If you usa the installment method of raporting, anter on lina 1 the gross profit on collactions from installmant sales and carry tha same amount to lina 3. Attach a schedula showing for the currant and 3 preceding yaars: (a) gross sales, (b) cost of goods sold, (c) gross profits, (d) parcentaga of gross profits to gross sales, (e) amount collacted, and (f) gross profit on amount collected.

2. Cost of goods sold.—The mathod of veluing invantories may not ba changed without permission. Application for permission to changa must be made on Form 3115.

If you alect to use the last-in first-out (LIFO) mathod of veluing invantory provided in sactlon 472, attach Form 970 or a statamant that contains the information required by Form 970 to your return for the first year that mathod is to ba used.

Full ebsorption method of inventory costing.—Taxpayars engagad in manufacturing or production operations must use tha full absorption mathod of inventory costing. If thay are not using tha full absorption method of invantory costing, thay must chenge to this mathod undar which both diract and cartain indirect production costs are included for invantory value purposes.

A spacial election is provided so that taxpayers will not hava to changa to the full absorption mathod for taxabla yaers prior to the year for which the elaction is made. The alaction may be mede by filing Form 3115 during the first 180 days of any taxeble year beginning on or aftar Saptambar 19, 1973 end bafore Septambar 19, 1975. The change shall ba mada for tha tax year in which the election is mada. For furthar datails, see sactlon 1.471–11 of the regulations.

Cost of operations (where inventories are not an income-determining factor).—If the amount antared on line 2 includas an amount applicabla to cost of operetions, attacn e schedule showinr, (1) selaries end wages and (2) other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

[1.] Enter dividends received from domestic corporations subject to incoma tax and which are subject to tha 85% deduction undar section 243(a)(1). Include on this line taxable distributions from a DISC or formar DISC that are dasigneted as being eligible for tha 85% deduction.

Small business investment companies must entar dividands racaived from domestic corporetions subject to incoma tax even though a daduction is allowed for the entira amount of such dividends in line 1 of Schedula I. For dividends received from a ragulated investment company, sea section 854 for the amount subject to the 85% deduction.

So-called dividands or earnings received from mutual savings banks, etc., era really interest and should not be traatad as dividends.

[2.] Entar dividands received on tha preferrad stock of e public utility that is subject to income tax end is allowed tha deduction provided in section 247 for dividands peid.

[3.] Enter dividends racelvad from foreign corporations and which qualify for the 85% deduction provided in section 245(a).

[4.] Entar dividands receivad from wholly-owned foreign subsidiaries and which ara eligible for the 100% deduction providad in section 245(b).

In ganaral, this deduction applias to dividands paid out of the earnings and profits of a foraign corporation for e taxabla yaar during which (1) all of its outstanding stock is owned (diractly or indirectly) by tha domestic corporation racaiving the dividends and (2) all of its gross income from all sourcas is effactively connacted with tha conduct of a trade or business within tha U.S.

This 100% deduction doas not apply if an alaction under section 1562 (elaction of multiple surtax exemptions by e controlled group of corporations) is effective for aither (1) the taxable year of the domastic corporation in which tha dividands are raceived, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividands are paid.

[5.] Enter foreign dividands (including minimum distributions under subpart F) not reportabla on lines 3 and 4. Exclude distributions of emounts constructively taxed in tha currant year or in prior yaers under subpart F.

[6.] Include income constructively recaived from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

[7.] Include gross-up for taxas daemed paid undar sections 902 and 960.

[8.] Enter only those dividends subject to the alective provisions of sactlon 243(b) and are antitled to the 100% dividends-received deduction under sactlon 243(a)(3). Corporations making this election are subject to tha provisions of sactlon 1561.

[9.] Entar only those dividends that are subject to the electiva provisions of sactlon 243(b) and are antitled to the dividends-received daduction as computed undar the provisions of section 1564(b). Corporations making this elaction ara subject to the provisions of section 1562 as modified by section 1564.

[10.] Entar taxable distributions from a DISC or former DISC that are dasigneted as not being eligible for the 85% deduction.

[11.] Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85% deduction: dividends from tax-exempt organizations; dividends (other than cepital gain dividends) received from a raal estate investment trust which, for the taxable yaar of the trust in which the dividends are paid, qualifies under sections 856–858; dividands not eligible for e dividends-received deduction beceuse of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any othar taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notas, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

Do not offset interast income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Deduct expenses such as repairs, interest, taxes, and depreciation in the propar lines for deductions.

9(a). Net capital gains.—Every sale or axchanga of a capital asset must be raported in datail in Schedule D even though no gain or loss is indicated.

If tha net long-term capital gain exceeds the net short-term capital loss, or in casa of only a net long-term capital gain, compute the alternative tax on separate Schedule D to see if it produces a lesser tax.

9(b). Ordinary gain or (loss).—Entar the total ordinary gain or loss from line 9, Part II, Form 4797.

10. Other income.—The attached schedule should include racoveries of bad debts deducted in prior years under the specific charga-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only ona itam, you may identify it by showing the account caption in parantheses on lina 10.

Deductions

12. Compensation of officers.—Complete column 8 of Schedule E for your 6 highest paid officers. To detarmine the highest paid officers, add all allowancas, including expense account allowances, to each officer's compensation. Expense account allowance means (1) amounts, othar than compensation, received as advances or reimbursements and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer. Column 8 does not have to be completed for any officer for whom tha combined amount is less than $30,000.

This information is to be submitted by each member of an affiliated group includad in a consolidated return.

14. Repairs.—Enter the cost of incidental repairs, such as labor and supplias, that do not add to the value or appreciably prolong tha life of the property. Include in this line the total amount of rapairs from Form 4832.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

Do not include Faderal income taxes, foreign or U.S. possession income taxes if a foreign tax credit is claimed, or taxes not imposed on the corporation. See section 164(d) for apportionmant of taxas on real property between seller and purchaser.

18. Interest.—Do not include interest on indebtedness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperativa banks should enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between relatad taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxabla year to or for the use of charitable and governmental organizations described in sactlon 170(c) and any unused contributions carried over from prior yaars.

The total amount claimed may not exceed 5% of taxable income (line 30) computed without regard to (1) any deduction for contributions, (2) the special deductions in line 29(b), (3) deductions allowed under sections 249 and 250, (4) any net operating loss carryback to the taxable year under section 172, and (5) any capital loss carryback to the taxable year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

A contribution carryover is not allowed, however, to the extent that it increases a net operating loss carryover. See section 170(d)(2)(B).

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month after the end of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, stating that the resolution authorizing the contributions was adoptad by the board of directors during the taxable year, and a copy of the resolution, must both be attached to the return.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, describe the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how it was determinad.

Special rule for contributions of certain property.—If you make a charitable contribution of property, the contribution must be reduced by the sum of

(1) tha ordinary income and
(2) for certain contributions, 62½% of the long-term capital gain.

that would have resulted if tha property were sold at its fair market value. The raduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of eny property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If you take a charitable contribution deduction for property sold to a charitabla organization, tha adjusted basis for detarmining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If you claim a deduction for amortization, attach a schedule showing: (1) a description of the expenditures being amortized; (2) date acquired, completed, or expanded; (3) amount being amortized; (4) amortization deducted in prior yaars; (5) amortization period (number of months); (6) amortization for this yaar; and (7) tha total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

See section 169 and related regulations for conditions under which the cost of certified pollution control facilities may be amortized over 60 months.

Also see section 188 for conditions under which certain expenditures for on-the-job training and child care facilities may be amortized over 60 months.

21. Depreciation.—See instructions for **Schedule G.**

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural deposits.

Attach Form T if a deduction is claimed for depletion of timber.

24. Pension, profit-sharing, etc. plans.—File Form 4848 with a Schedule A (Form 4848) and Form 4849 on or before the 15th day of the 5th month following the close of your taxable year, if you have adopted a pension, profit-sharing, or other funded deferred compensation plan.

25. Employee benefit programs.—Enter the amount of your contributions to employee benefit programs (e.g. insurance, health and welfare programs) that are not an incidental part of a pension, profit-sharing, etc., plan included on line 24.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt in-

come must be allocated to such income, and items directly attributable to any class of taxable income must be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion of the item, determined in the light of all the facts and circumstances in each case, must be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the amount allocated by apportionment separately.

29(a). **Net operating loss deduction.**—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).)

Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of the loss that may be carried to each of the other 7 taxable years is the excess, if any, of the loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172(b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85% limitation provided in section 246(b). See section 1.172–2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a later year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and want a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss occurred. (Section 6411.)

If a net operating loss carryback creates an unused investment credit or an unused work incentive (WIN) credit in a preceding year, the unused credit may be carried back to the 3 preceding years (however, the WIN credit cannot be carried back to years beginning before 1972), and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I.

Schedule G—Depreciation

Complete Schedule G if you claim a deduction for depreciation of property, leasehold improvements, patents, or copyrights. Form 4562, Depreciation, may be used as a supplement to Schedule G.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction except under the declining balance method, Class Life (ADR) System, or Guideline Class Life System. For personal property (other than livestock) with a useful life of 3 years or more, salvage value may be reduced by an amount not in excess of 10% of the cost or other basis of the property. Property cannot be depreciated below a reasonable salvage value after you make the above salvage value reduction.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible personal property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, or (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may be used only for new residential rental property from which at least 80% of the gross rental income is derived from rental of residential units. Other new real property may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property with a useful life of 20 years or more may be depreciated under the 125% declining balance method. Other used real property may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—You may elect to compute the depreciation deduction under section 167(k) for rehabilitation expenditures incurred for low-income rental housing under the straight line method using a useful life of 60 months and no salvage value in lieu of any other method of computing depreciation. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of new or used tangible personal property with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the group. For this purpose, section 179(d)(7) provides a special definition of controlled groups.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction before computing the ordinary depreciation.

Schedule I—Special Deductions

(Numbered to correspond with line numbers in Schedule I.)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

No deduction is allowed under section 243 for a dividend from a DISC or former DISC (as defined in section 992 (a)) to the extent such dividend is paid out of the corporation's accumulated DISC income or previously taxed income, or is a deemed distribution under section 995(b)(1).

In general, no dividends-received deduction will be allowed on any share of

stock (a) that is disposed of if the corporation held it 15 days or less, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

2. **Limitation on dividends-received deduction.**—Line 2 may not exceed 85% of (line 28, page 1, less the sum of lines 3, 4, and 6 of Schedule I). For this purpose, line 28, page 1, is to be computed without regard to any capital loss carryback to the taxable year under section 1212(a)(1).

In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends-received deduction.

In the case of a small business investment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation.

Financial institutions should see section 596 for special limitation on dividends-received deduction.

5. **Deduction for dividends paid on certain preferred stock of public utilities.**—Section 247 allows public utilities a deduction of 29.167% of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be computed without regard to section 247(a)(1)(B).

6. **Deduction for Western Hemisphere trade corporations.**—Section 922 allows Western Hemisphere trade corporations a deduction of 29.167% of taxable income computed without regard to this deduction.

However, no deduction is allowed to a corporation for a taxable year for which it is a DISC or during which it owns directly or indirectly at any time stock in a DISC or former DISC as defined in section 992(a).

Schedule J—Tax Computation

1. **Surtax exemption.**—In general, corporations are entitled to a $25,000 surtax exemption. Certain controlled corporations, however, are limited to a smaller amount under the provisions of sections 1561, 1562, and 1564. (See section 1563 for definition of controlled group.)

Under the provisions of section 1561, a controlled group of corporations, with respect to a specified December 31, must divide one $25,000 surtax exemption equally among all component members of the group unless the group specifically consents to split up the $25,000 amount among all component members in accordance with an apportionment plan. See section 1561 and the regulations thereunder for the time and manner of making the consent.

For taxable year 1974, only one member of a group that has made an election under section 1562 may claim a full $25,000 surtax exemption. The other members are each limited to $4,167. (Fiscal year 1974–75 members, see below.) Section 1564(a)(2) provides that the component members of the controlled group must elect which member is to receive the full $25,000 and which members are to be limited to $4,167. See section 1.1564–1(b) of the regulations for the manner of making the election.

If the group elects to have each component member claim a separate surtax exemption under section 1562, each component member must pay an additional tax of 6% of the amount of income equal to its surtax exemption, if only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1)(A).)

Special rules apply to those members of a controlled group having a fiscal year beginning in 1974 and ending in 1975. See Form 1120–FY and example (7) of section 1.21–1(n) of the regulations.

2. **Mutual savings banks conducting life insurance business.**—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120L of the life insurance department. Enter the combined tax on line 5 of Schedule J, Form 1120. Attach Form 1120L as a schedule and identify as such.

3. **Credit for wages paid or incurred in Work Incentive (WIN) Program.**—Employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a WIN program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. For special rules and limitations, see Form 4874 and sections 50A and 50B.

4. **Tax from recomputing a prior year WIN credit.**—If a WIN employee is dismissed before the end of the first 12 months of employment or during the following 12 calendar months, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. (See Form 4874.)

The tax from recomputing a prior year work incentive credit may not be offset against the current year's work incentive credit.

5. **Tax from recomputing a prior year investment credit.**—If property is disposed of prior to the life-years category used in computing the investment credit, the credit must be recomputed using as the useful life the period the property was actually held. If the credit taken, including carrybacks and carryovers, exceeds the recomputed credit, the tax in the year of disposition must be increased by the excess. Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

6. **Minimum tax on tax preference items.**—Corporations having tax preference items in excess of $30,000 must attach Form 4626, Computation of Minimum Tax.

Items of tax preference are: (1) accelerated depreciation on real property, (2) accelerated depreciation on personal property subject to a net lease,* (3) amortization of certified pollution control facilities, (4) amortization of railroad rolling stock, (5) amortization of on-the-job training facilities, (6) amortization of child care facilities, (7) reserves for losses on bad debts of financial institutions, (8) excess percentage depletion, and (9) capital gains.

*Applies only to personal holding companies.

Single copies of Publication 334, Tax Guide for Small Business (1975 edition), may be obtained without cost from most IRS offices.

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based, in general, on the Enterprise Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises by type of activity in which they are engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under C, the code number for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under M, state the principal business activity and principal product or service that account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

AGRICULTURE, FORESTRY, AND FISHING

Code
0400 Agricultural production.
0600 Agricultural services, forestry, fishing, hunting, and trapping

MINING

Metal Mining:
1010 Iron ores.
1070 Copper, lead and zinc, gold and silver ores.
1098 Other metal mining.
1150 Coal mining.

Oil and gas extraction:
1330 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil and gas field services.

Nonmetallic minerals (except fuels) mining:
1430 Dimension, crushed and broken stone, sand and gravel.
1498 Other nonmetallic minerals, except fuels

CONSTRUCTION

General building contractors and operative builders:
1510 General building contractors
1531 Operative builders.
1600 Heavy construction contractors.

Special trade contractors:
1711 Plumbing, heating, and air conditioning.
1731 Electrical work.
1798 Other special trade contractors.

MANUFACTURING

Food and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Preserved fruits and vegetables.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar and confectionery products.
2081 Malt liquors and malt
2088 Alcoholic beverages, except malt liquors and malt
2089 Bottled soft drinks, and flavorings.
2096 Other food and kindred products
2100 Tobacco manufactures.

Textile mill products:
2228 Weaving mills and textile finishing
2250 Knitting mills
2298 Other textile mill products

Apparel and other textile products:
2315 Men's and boy's clothing
2345 Women's and children's clothing
2388 Hats, caps, millinery, fur goods, and other apparel and accessories
2390 Misc. fabricated textile products.

Lumber and wood products, except furniture:
2415 Logging camps and logging contractors, sawmills and planing mills
2430 Millwork, plywood, and related products
2498 Other wood products, including wood buildings and mobile homes.
2500 Furniture and fixtures.

Paper and allied products:
2625 Pulp, paper, and board mills.
2699 Other paper products.

Printing, publishing, and allied industries:
2710 Newspapers.
2720 Periodicals
2735 Books, greeting cards, and misc. publishing
2799 Commercial and other printing, and printing trade services.

Chemicals and allied products:
2815 Industrial chemicals, plastics materials and synthetics.
2830 Drugs.
2840 Soap, cleaners, and toilet goods.
2850 Paints and allied products
2898 Agricultural and other chemical products

Petroleum refining and related industries (including those integrated with extraction):
2910 Petroleum refining (including those integrated with extraction).
2998 Other petroleum and coal products.

Rubber and misc. plastics products:
3050 Rubber products; plastics footwear, hose and belting
3070 Misc. plastics products.

Leather and leather products:
3140 Footwear, except rubber.
3198 Other leather and leather products.

Code
Stone, clay, glass, and concrete products:
3225 Glass products.
3240 Cement, hydraulic.
3270 Concrete, gypsum, and plaster products.
3298 Other nonmetallic mineral products.

Primary metal industries:
3370 Ferrous metal industries; misc. primary metal products.
3380 Nonferrous metal industries.

Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans and shipping containers.
3428 Cutlery, hand tools, and hardware, screw machine products, bolts, and similar products.
3430 Plumbing and heating, except electric and warm air.
3440 Fabricated structural metal products.
3460 Metal forgings and stampings.
3470 Coating, engraving, and allied services.
3480 Ordnance and accessories, except vehicles and guided missiles.
3490 Misc. fabricated metal products.

Machinery, except electrical:
3520 Farm machinery.
3530 Construction, mining, and materials handling machinery and equipment
3540 Metalworking machinery.
3550 Special industry machinery, except metalworking machinery.
3560 General industrial machinery.
3570 Office, computing, and accounting machines.
3598 Engines and turbines, service industry machinery, and other machinery, except electrical.

Electrical and electronic machinery, equipment, and supplies:
3630 Household appliances.
3665 Radio, television, and communication equipment.
3670 Electronic components and accessories.
3698 Other electric equipment.

Transportation equipment:
3710 Motor vehicles and equipment
3725 Aircraft, guided missiles and parts
3730 Ship and boat building and repairing
3798 Other transportation equipment

Measuring and controlling instruments; photographic and medical goods, watches and clocks:
3815 Scientific instruments and measuring devices, watches and clocks.
3845 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies.
3998 Other manufacturing products.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES

Transportation:
4000 Railroad transportation
4100 Local and interurban passenger transit.
4200 Trucking and warehousing.
4400 Water transportation.
4500 Transportation by air.
4600 Pipe lines, except natural gas.
4700 Other transportation services

Communication:
4825 Telephone, telegraph, and other communication services.
4830 Radio and television broadcasting

Electric, gas, and sanitary services:
4910 Electric services.
4920 Gas production and distribution.
4930 Combination utility services.
4990 Water supply and other sanitary services.

WHOLESALE TRADE

Durable
5010 Motor vehicles and automotive equipment.
5030 Lumber and construction materials
5050 Metals and minerals, except petroleum and scrap.
5060 Electrical goods.
5070 Hardware, plumbing and heating equipment
5080 Machinery, equipment, and supplies
5098 Other durable goods

Nondurable
5110 Paper and paper products.
5129 Drugs, chemicals, and allied products.

Code
5130 Apparel, piece goods, and notions.
5140 Groceries and related products, except meats and meat products.
5147 Meats and meat products.
5150 Farm-product raw materials.
5170 Petroleum and petroleum products.
5180 Alcoholic beverages.
5190 Misc. nondurable goods.

RETAIL TRADE

Building materials, hardware, garden supply, and mobile home dealers:
5220 Building materials dealers.
5251 Hardware stores.
5265 Garden supplies and mobile home dealers
5300 General merchandise stores.
5400 Food stores.

Automotive dealers and service stations:
5515 Motor vehicle dealers
5541 Gasoline service stations.
5598 Other automotive dealers.
5600 Apparel and accessory stores.
5700 Furniture and home furnishings stores.
5800 Eating and drinking places.

Misc. retail stores:
5912 Drug stores and proprietary stores.
5921 Liquor stores.
5995 Other misc. retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

Banking:
6030 Mutual savings banks.
6060 Bank holding companies.
6090 Banks, except mutual savings banks and bank holding companies

Credit agencies other than banks:
6120 Savings and loan associations.
6140 Personal credit institutions.
6150 Business credit institutions
6199 Other credit agencies

Security, commodity brokers, dealers, exchanges, and services:
6210 Security brokers, dealers, and flotation companies.
6299 Commodity contracts brokers and dealers; security and commodity exchanges, and allied services.

Insurance:
6355 Life insurance.
6356 Mutual insurance, except life or marine and certain fire or flood insurance companies
6359 Other insurance companies.
6411 Insurance agents, brokers, and services.

Real Estate:
6511 Real estate operators (except developers) and lessors of buildings.
6516 Lessors of mining, oil, and similar property
6518 Lessors of railroad property and other real property.
6550 Subdividers and developers.
6599 Other real estate.

Holding and other investment companies:
6742 Regulated investment companies
6743 Real estate investment trusts
6744 Small business investment companies
6749 Holding and other investment companies except bank holding companies

SERVICES

7000 Hotels and other lodging places.
7200 Personal services.

Business services:
7310 Advertising.
7389 Business services, except advertising

Auto repair and services; misc. repair services:
7500 Auto repair and services.
7600 Misc. repair services.

Amusement and recreational services:
7812 Motion picture production, distribution, and services
7830 Motion picture theaters
7900 Amusement and recreation services, except motion pictures

Other Services:
8015 Offices of physicians, including osteopathic physicians.
8021 Offices of dentists.
8050 Nursing and personal care facilities
8071 Medical laboratories
8099 Other medical services.
8111 Legal services.
8200 Educational services
8599 Misc. services

☆ U.S. GOVERNMENT PRINTING OFFICE 1974—O-548-100 SR0076230

Form **2952**

(Rev. Jan 1969)

Department of the Treasury
Internal Revenue Service

Information Return with Respect to Controlled Foreign Corporations

(Under Section 6038 of the Internal Revenue Code)

For Calendar Year 19 ....

or other taxable year beginning ....., 19 ..., and ending ....., 19

Name of United States person

Address

Identifying number (Social security number or employer identification number if other than individual)

The following information must be submitted on a separate Form 2952 for each Controlled Foreign Corporation (See instructions). Amounts must be stated in U.S. dollars and all information must be in the English language.

1. (a) Name and address of foreign corporation

(b) Employer identification No., if any

2. Name and address of statutory or resident agent in country of incorporation

3. (a) Name and address of branch or agent in the United States

(b) Identifying number

4. Name and address of custodian of books and records and location of books and records if different from such address

5. Nature of business and principal cities and countries where conducted

6. Date of incorporation

7. Information furnished for period—
beginning ..... 19..., ending ..... 19...

8. Country under whose laws incorporated

9. (a) Description of each class of stock

(b) Number of shares of each class outstanding—

at the beginning of the annual accounting period	at the end of the annual accounting period

10. The following information must be submitted for each United States person who is a shareholder owning at any time during the annual accounting period 5 percent or more in value of any class of outstanding stock (If more space is needed attach a supplemental schedule)

NAME OF SHAREHOLDER	IDENTIFYING NUMBER	ADDRESS	CLASS OF STOCK	NUMBER OF SHARES HELD

11. (a) Current earnings and profits (after reduction for foreign income, war profits, and excess profits taxes paid or accrued—see section 964(a) and the regulations thereunder)
$

(b) Current foreign income, war profits, and excess profits taxes paid or accrued (exclude amounts withheld on distributions)
$

(c) Distributions out of current earnings and profits
$

(d) Other distributions (give source)
$

12. *Enter a summary showing the total amount of each of the following types of transactions which took place during the annual accounting period, between the controlled foreign corporation (column (1)) and the persons enumerated in columns (2), (3), (4), and (5)

(1) TRANSACTIONS OF CONTROLLED FOREIGN CORPORATION	(2) UNITED STATES PERSON FILING RETURN	(3) ANY CORPORATION CONTROLLED BY U.S. PERSON FILING RETURN	(4) 10 PERCENT OR MORE U.S. SHAREHOLDER OF CONTROLLED FOREIGN CORPORATION (OTHER THAN CONTROLLING SHAREHOLDER)	(5) 10 PERCENT OR MORE U.S. SHAREHOLDER OF DOMESTIC CORPORATION FILING THIS RETURN
(a) Sales of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)				
(b) Sales of property rights (e.g., patents, trademarks, secret formulas, etc.)				
(c) Compensation received for the rendition of technical, managerial, engineering, construction, scientific, or like services				
(d) Commissions received				
(e) Rents and royalties received				
(f) Amounts borrowed (other than open accounts which arise and are collected in the ordinary course of business)				
(g) Dividends received				
(h) Interest received				
(i) Premiums received for insurance or reinsurance				
Total (lines (a) through (i))				
(a) Purchases of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)				
(b) Purchases of tangible property (other than stock in trade, except where neither party to the transaction is a U.S. person)				
(c) Purchases of property rights (e.g., patents, trademarks, secret formulas, etc.)				
(d) Compensation paid for the rendition of technical, managerial, engineering, construction, scientific, or like services				
(e) Commissions paid				
(f) Rents and royalties paid				
(g) Amounts loaned (other than open accounts which arise and are collected in the ordinary course of business)				
(h) Dividends paid				
(i) Interest paid				
Total (lines (a) through (i))				

If an entry would be made in the above schedule except for the fact that no compensation was paid, indicate the categories in which this has occurred.

*If the United States person is a bank, as described in section 581, or is controlled within the meaning of section 368(c) by a bank, the term "transactions" shall not, as to a corporation with respect to which a return is filed, include banking transactions entered into on behalf of customers; in any event, however, deposits in accounts between a foreign corporation controlled by a United States person, and a bank, and withdrawals from such accounts shall be summarized by reporting end-of-month balances.

13. The following financial statements for the annual accounting period of the foreign corporation shall be filed with and made a part of this return: (a) Profit and loss statement for the period; (b) Balance sheet as of the end of the period; (c) Analysis of changes in surplus accounts (include both opening and closing balance).

14. Exchange rate used ..... (If more than one rate is used, attach statement.)

15. If this return is filed on behalf of another person or is a joint return complete the following

NAME	ADDRESS

Instructions

A. REQUIREMENT OF RETURN.—Every United States person shall make a separate annual information return on Form 2952 with respect to each annual accounting period beginning after December 31, 1962, of each foreign corporation which that person controls for an uninterrupted period of 30 days or more during such annual accounting period.

B. UNITED STATES PERSON.—The term "United States person" means: (1) a citizen or resident of the United States, (2) a domestic partnership, (3) a domestic corporation, and (4) any estate or trust (other than a foreign estate or foreign trust, the income of which from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includable in gross income under Subtitle A of the Internal Revenue Code). See Section 1.6038-2(d) of the regulations for exception of certain residents of United States possessions.

C. CONTROL.—A person shall be deemed to be in control of a foreign corporation if he owns stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote or more than 50 percent of the total value of shares of all classes of stock of the foreign corporation. A person in control of a corporation which, in turn, owns more than 50 percent of the combined voting power, or of the value, of all classes of stock of another corporation is also treated as being in control of such other corporation.

Example.—Corporation A owns 51 percent of the voting stock in Corporation B. Corporation B owns 51 percent of the voting stock in Corporation C. Corporation C in turn owns 51 percent of the voting stock in Corporation D. Corporation D is controlled by Corporation A.

D. ATTRIBUTION RULES.—For the purpose of determining control of domestic or foreign corporations the constructive ownership rules of section 318(a) shall apply, except that

(1) Stock owned by or for a partner or a beneficiary of an estate or trust shall not be considered owned by the partnership, estate, or trust when the effect is to consider a United States person as owning stock owned by a person who is not a United States person;

(2) A corporation will not be considered as owning stock owned by or for a 50 percent or more shareholder when the effect is to consider a United States person as owning stock owned by a person who is not a United States person, and

(3) If 10 percent or more in value of the stock in a corporation is owned, directly or indirectly, by or for any person, subparagraph (C) of section 318(a)(2) shall apply.

E. PERIOD COVERED BY RETURN.—The information required by this return shall be furnished for the annual accounting period of the foreign corporation ending with or within the United States person's taxable year.

F. TIME AND PLACE FOR FILING RETURN.—Returns on Form 2952 shall be filed with the United States person's income tax return. An application for an extension of time for filing a return of income is also considered as an application for an extension of time for filing returns on Form 2952.

G. TWO OR MORE PERSONS REQUIRED TO SUBMIT THE SAME INFORMATION.—If two or more persons are required to furnish information with respect to the same foreign corporation for the same period, such persons may, in lieu of making separate returns, jointly make one return. Such joint return shall be filed with the income tax return of any one of the persons making such joint return.

H. PERSONS EXCEPTED FROM FURNISHING INFORMATION.—Any person required to furnish information under this section with respect to a foreign corporation need not furnish that information provided all of the following conditions are met:

(1) Such person does not directly own an interest in the foreign corporation;

(2) Such person is required to furnish the information solely by reason of attribution of stock ownership from a United States person;

(3) The person from whom the stock ownership is attributed furnishes all of the information required of the person to whom the stock ownership is attributed.

I. STATEMENT REQUIRED.—Any person who is required to file this return but does not do so because the information will be furnished by another person, must file a statement with his return indicating that such liability will be satisfied and identify the return with which the information will be filed and the place of filing. The statement below may be used for this purpose.

J. PENALTIES.—The information required by section 6038 of the Code must be furnished even though there are no foreign taxes which would be reduced. For criminal penalties for failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, and 7207.

K. EFFECT ON TAX CREDIT.—Failure to furnish any information required by section 6038 will result in a reduction in the foreign taxes which are taken into account when figuring the credit under sections 901, 902, and 960 as provided in detail in paragraph (l) of Section 1.6038-2, Income Tax Regulations.

STATEMENT IN REGARD TO FILING REQUIREMENT OF FORM 2952

I have not filed Form 2952 because (check applicable box):

☐ I am excepted from filing and information will be furnished by the person from whom the stock ownership is attributable.

☐ A joint return has or will be filed.

Person filing this statement		The information required to be furnished on Form 2952 will be filed by:	
Name		Name	
Address		Address	
Identifying number	Year	Internal Revenue Service office	Identifying number

U.S. GOVERNMENT PRINTING OFFICE 1961—O-326-364

Form **2952**
(Rev Jan. 1975)
Department of the Treasury
Internal Revenue Service

Information Return with Respect to Controlled Foreign Corporations

(Under Section 6038 of the Internal Revenue Code)

For calendar year 19 , or other taxable year beginning , 19 , and ending , 19

Name of United States person | Identifying number (social security number, or employer identification number if other than individual)

Address

The following information must be submitted on a separate Form 2952 for each Controlled Foreign Corporation (see instruction A). Amounts must be stated in U.S. dollars and all information must be in the English language.

1 (a) Name and address of foreign corporation | (b) Employer identification number, if any

2 Name and address of statutory or resident agent in country of incorporation

3 (a) Name and address of branch or agent in the U.S. | (b) Identifying number

4 Name and address of custodian of books and records and location of books and records if different from such address

5 (a) Principal business activity | (b) Business code number | (c) Principal cities and countries where business is conducted

6 Date of incorporation | 7 Information furnished for the foreign corporation's period—beginning , 19 , ending , 19 | 8 Country under whose laws incorporated

9 (a) Description of each class of stock	(b) Number of shares of each class outstanding— at the beginning of the annual accounting period	at the end of the annual accounting period

10 (a) Total percentage of voting stock of the foreign corporation owned by you at the end of the annual accounting period

(b) The following information must be submitted for each U.S. person who is a shareholder owning at any time during the foreign corporation's annual accounting period 5% or more in value of any class of outstanding stock.

Name of shareholder	Identifying number	Address	Class of stock	Number of shares held

11 (a) Current earnings and profits (see sections 902 and 964(a) and the regulations thereunder) *

(b) Current foreign income, war profits, and excess profits taxes paid or accrued (exclude amounts withheld on distributions)

(c) Distributions out of current earnings and profits

(d) Distributions out of accumulated earnings and profits for prior years (see instruction I—attach schedule)

(e) Distributions out of other than earnings and profits (see instruction J—attach schedule)

*If no entry is made on line 11(a) or if the amount entered on line 11(b) is larger than the amount entered on line 11(a) attach an explanation reconciling lines 11(a) and 11(b).

12 *Complete the following summary showing the total amount of each of the following types of transactions that took place during the annual accounting period of the foreign corporation between the foreign corporation (column (1)) and the persons described in columns (2) through (6).

(1) Transactions of controlled foreign corporation	(2) U.S. person filing return	(3) Any domestic corporation controlled by U.S. person filing return	(4) Any foreign corporation controlled by U.S. person filing return	(5) 10% or more U.S. shareholder of controlled foreign corporation (other than controlling shareholder)	(6) 10% or more U.S. shareholder of domestic corporation filing this return
(a) Sales of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)					
(b) Sales of property rights (e.g., patents, trademarks, secret formulas, etc.)					
(c) Compensation received for technical, managerial, engineering, construction, scientific, or like services					
(d) Commissions received					
(e) Rents and royalties received					
(f) Amounts borrowed (other than open accounts which arise and are collected in the ordinary course of business)					
(g) Dividends received					
(h) Interest received					
(i) Premiums received for insurance or reinsurance					
Total (lines (e) through (i))					
(j) Purchases of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)					
(k) Purchases of tangible property other than stock in trade (except where neither party to the transaction is a U.S. person)					
(l) Purchases of property rights (e.g., patents, trademarks, secret formulas, etc.)					
(m) Compensation paid for technical, managerial, engineering, construction, scientific, or like services					
(n) Commissions paid					
(o) Rents and royalties paid					
(p) Amounts loaned (other than open accounts which arise and are collected in the ordinary course of business)					
(q) Dividends paid					
(r) Interest paid					
Total (lines (j) through (r))					

If an entry would be made in the above schedule except for the fact that no compensation was paid, indicate the categories in which this has occurred.

*If the U.S. person is a bank, as described in section 581, or is controlled within the meaning of section 368(c) by a bank, the term "transactions" must not, as to a corporation with respect to which a return is filed, include banking transactions entered into on behalf of customers. However, deposits in accounts between a foreign corporation controlled by a U.S. person, and a bank, and withdrawals from accounts must be summarized by reporting end-of-month balances.

13 (a) The following financial statements for the annual accounting period of the foreign corporation must be filed with and made a part of this return: (1) profit and loss statement for the period; (2) balance sheet as of the end of the period; and, (3) analysis of changes in surplus accounts (include both opening and closing balance). These statements must be filed in conformity with generally accepted accounting principles, and in such form and detail as is customary for the corporation's accounting records.

(b) Enter gross receipts or gross sales (less returns and allowances) from the profit and loss statement required in item 13(a)(1)

(c) Enter total assets (net) from the balance sheet required in item 13(a)(2)

14 Exchange rate used (if more than one rate is used, attach statement) ▶

15 Complete the following for persons with whom this return is jointly filed or on whose behalf it is filed:

Name	Address

Instructions

(References are to the Internal Revenue Code)

A. Requirement of Return.—Every U.S. person must make a separate annual information return on Form 2952 with respect to each annual accounting period of each foreign corporation that person controls for an uninterrupted period of 30 days or more during such annual accounting period.

B. Nature of Business.—See page 7 of the instructions to Form 1120 for list of principal business activities and business activity code numbers.

C. Principal Cities and Countries where Business is Conducted.—List those places of business from which the largest portion of gross receipts shown in line 13(b) is derived.

D. U.S. Person.—The term "U.S. person" means:

(1) a citizen or resident of the United States,
(2) a domestic partnership,
(3) a domestic corporation, and
(4) any estate or trust (other than a foreign estate or foreign trust within the meaning of section 7701(a)(31)).

Enter all transactions of an affiliated group which filed a consolidated return in column 2 of item 12. Enter transactions of domestic subsidiaries with which a consolidated return was NOT filed in column 3 of item 12.

See section 1.6038–2(d) of the regulations for exception of certain residents of U.S. possessions.

E. Control.—A person will be deemed to be in control of a foreign corporation if he owns stock possessing more than 50% of the total combined voting power of all classes of stock entitled to vote, or more than 50% of the total value of shares of all classes of stock of the foreign corporation. A person in control of a corporation which, in turn, owns more than 50% of the combined voting power, or of the value, of all classes of stock of another corporation is also treated as being in control of such other corporation.

Example.—Corporation A owns 51% of the voting stock in Corporation B. Corporation B owns 51% of the voting stock in Corporation C. Corporation C in turn owns 51% of the voting stock in Corporation D. Corporation D is controlled by Corporation A.

F. Attribution Rules.—For the purpose of determining control of domestic or foreign corporations, the constructive ownership rules of section 318(a) apply, except that:

(1) Stock owned by or for a partner or a beneficiary of an estate or trust will not be considered owned by the partnership, estate, or trust when the effect is to consider a U.S. person as owning stock owned by a person who is not a U.S. person.

(2) A corporation will not be considered as owning stock owned by or for a 50% or more shareholder when the effect is to consider a U.S. person as owning stock owned by a person who is not a U.S. person.

(3) If 10% or more in value of the stock in a corporation is owned, directly or indirectly, by or for any person, section 318(a)(2)(C) will apply.

G. Period Covered by Return.—The information required by this return must be furnished for the annual accounting period of the foreign corporation ending with or within the U.S. person's taxable year.

H. Time and Place for Filing Return.—Returns on Form 2952 must be filed with the U.S. person's income tax return. An application for an extension of time for filing a return of income is also considered as an application for an extension of time for filing Form 2952.

I. Distributions Out of Accumulated Earnings and Profits.—If any distributions are made by the foreign corporation to shareholders with respect to their stock out of accumulated earnings and profits for prior years, enter in item 11(d) the total amount of such distributions and attach a schedule showing the years during which the earnings and profits were accumulated. (The distributions are deemed to be made out of the most recent prior years' accumulated earnings and profits, working backwards.)

J. Distributions Out of Other Than Earnings and Profits.—To the extent that distributions made by the foreign corporation to shareholders with respect to their stock exceed the current and prior years' accumulated earnings and profits, enter in item 11(e) the total amount of other distributions. Attach a schedule showing the amount that is applied against the shareholders' basis, and the amount that is treated by the shareholders as capital gain distributions.

Also, include in the schedule the amount of any distributions by the controlled foreign corporation which are made to shareholders in redemption of stock, or in partial or complete liquidation.

K. Two or More Persons Required to Submit the Same Information.—If two or more persons are required to furnish information with respect to the same foreign corporation for the same period, the persons may, instead of making separate returns, jointly make one return. The joint return must be filed with the income tax return of any one of the persons making such joint return.

L. Persons Excepted from Furnishing Information.—Any person required to furnish information under section 6038 with respect to a foreign corporation need not furnish that information if all of the following conditions are met.

(1) The person does not directly own an interest in the foreign corporation;

(2) The person is required to furnish the information solely by reason of attribution of stock ownership from a U.S. person; and

(3) The person from whom the stock ownership is attributed furnishes all of the information required of the person to whom the stock ownership is attributed.

M. Statement Required.—Any person who is required to file this return but does not do so because the information will be furnished by another person must file a statement with his return indicating that such liability will be satisfied and identify the return with which the information will be filed and the place of filing. The statement below may be used for this purpose.

N. Penalties.—The information required by section 6038 must be furnished even though there are no foreign taxes which would be reduced. For criminal penalties for failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, and 7207.

O. Effect on Tax Credit.—Failure to furnish any information required by section 6038 will result in a reduction in the foreign taxes which are taken into account when figuring the credit under sections 901, 902, and 960 as provided in detail in paragraph (l) of section 1.6038–2 of the regulations.

Statement in Regard to Filing Requirement of Form 2952

I have not filed Form 2952 because (check applicable box):

☐ I am excepted from filing and information will be furnished by the person from whom the stock ownership is attributable.

☐ A joint return has or will be filed

Person filing this statement		The information required to be furnished on Form 2952 will be filed by	
Name		Name	
Address		Address	
Identifying number	Year	Internal Revenue Service Center	Identifying number

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